Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1931.

(Established 22nd September 1836)

(Incorporated 18th June 1924)

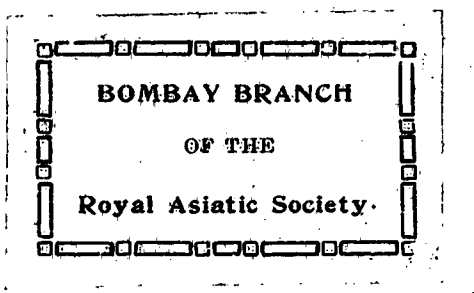
VOLUME I.

00133610

Bombay:

THE TIMES OF INDIA PRESS.

1932.



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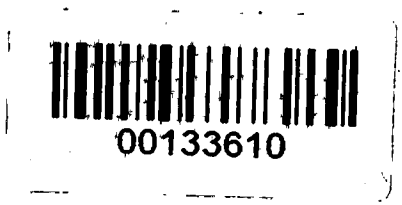
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J. E. Brenan 1838
R. X. Murphy 1838–41
T. J. A. Scott 1841–46
John Connon 1846–57
John Mawson 1857–59
J. A. Crowe (Acting) .. 1858–59
H. Brooke 1859–64
James Taylor 1864–73
John Gordon 1873–84
David Watson (Acting) .. 1881–82
John Marshall 1884–98
Frederick Nöel Paton 1898–1905
J. B. Leslie Rogers .. 1905-1911
R. E. Gregor-Pearse 1912–1920
C. B. Sayer 1921–1925

R. J. F. Sulivan—Appointed 1925.

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* Part year.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

THE Annual General Meeting of the Members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Grahams' Buildings, on Wednesday, 30th March 1932, at 3 p.m. to transact the following business :—

1. To adopt the Report of the Committee of the Chamber for the year 1931 ;
2. To confirm the nomination of the Members of the Committee of the Chamber for the year 1932-33 in accordance with the provisions of Article 39 (*g*).
3. To appoint Auditors of the Chamber's accounts for the year 1932 and to fix their remuneration.
4. To vary a Resolution adopted at the annual general meeting held on 26th February 1913 in the manner separately notified to members.

Any other business that may be brought forward.

The Hon'ble Mr. E. Miller, President of the Chamber, presided and was supported by Mr. R. R. Haddow, M.L.C., Vice-President, and Sir Joseph Kay, Kt., Messrs. A. S. Gillespie, A. McIntosh, J. C. Pender and J. P. Galatti, Members of the Committee..

Among those present were :—

His Excellency the Right Honourable Sir Frederick Sykes, P.C., G.C.I.E., G.B.E., K.C.B., C.M.S., Governor of Bombay ; the Hon'ble Sir Govind B. Pradhan, Kt., B.A., LL.B., Finance Member of the Government of Bombay ; Mr. G. Wiles, C.S.I., C.I.E., I.C.S., Secretary to the Government of Bombay, Finance Department ; Mr. G. V. Bewoor, I.C.S., Postmaster General ; Mr. W. D. M. Clarke, H. M. Trade Commissioner ;

Captain R. M. Philby, R.I.M., Principal Officer, Mercantile Marine Department, Bombay District; Mr. W. R. S. Sharpe, Chairman, Bombay Port Trust; Mr. C. N. Rich, Docks Manager, Bombay Port Trust; Mr. H. B. Shivdasani, Chief Officer, Bombay Improvement Trust; the Chairman, Bombay Underwriters' Association; the President, Indian Merchants' Chamber; the Consuls for Denmark, Netherlands, Norway, Sweden and Afghanistan; the President, European Association, Bombay Branch; the Chairman, Millowners' Association; Mr. Ahmed F. Currimbhoy; Mr. Jehangir B. Petit; Mr. Madhavji D. Thackersey; Mr. T. Maloney, Secretary, Millowners' Association; Mr. F. W. Petch, of the European Association, Bombay Branch; Mr. Jal S. Ratnagar, of the Indian Textile Journal, and Lt.-Col. H. C. Smith, General Secretary, Indian Roads and Transport Development Association, Ld.

The following members of the Chamber were also present :—

Mr. C. F. Freeman ..	Messrs. Andrew Yule & Co., Ltd.
,, N. C. E. Brander ..	,, W. & T. Avery, Ltd.
,, C. A. Russ	,, Bell Russ & Co.
,, W. H. Jackson ..	,, Blackie & Son (India). Ltd.
,, A. H. Baker and Mr. H. Clift ..	,, W. H. Brady & Co., Ltd.
,, W. J. Burrows ..	,, W. J. Burrows.
,, E. Donovan ..	,, Cox & Kings (Agents), Ltd.
,, Leslie Blunt ..	,, Craigie Blunt & Caroe.
,, Alwyn Ezra	,, Sassoon J. David & Co., Ltd.
Sir Hugh Cocke	,, A. F. Ferguson & Co.
Mr. B. Brown and Mr. C. F. Morris	,, James Finlay & Co., Ltd.
,, E. J. Bunbury ..	,, Forbes Forbes Campbell & Co., Ltd.
,, J. L. Hamilton ..	,, Gill & Co.
,, T. Sinclair Kennedy	,, Glenfield & Kennedy, Ltd.
,, W. L. Clement ..	,, Grahams Trading Co. (India), Ltd.

Mr. J. B. Greaves ..	Messrs. Greaves Cotton & Co., Ltd.
„ G. J. J. Griffiths ..	„ G. Griffiths & Co.
„ J. L. Riordan ..	„ Heatly & Gresham, Ltd.
„ J. W. Jessop ..	„ William Jacks & Co.
„ Nandlal Kilachand..	„ Kilachand Devchand & Co., Ltd.
„ E. C. Reid	„ Killick Nixon & Co.
„ R. D. Warren Smith	„ Macbeth Bros. & Co., Ltd.
„ A. B. Mallett ..	„ Mackinnon Mackenzie & Co.
„ D. W. MacEwan ..	
„ E. E. Janion ..	
„ S. P. Lawton ..	„ F. & C. Osler, Ltd.
„ L. G. Ellis	
„ R. K. Williams ..	„ Owen & Okell.
Sir Reginald Spence, Kt.	„ Phipson & Co. Ltd.
Mr. J. Platt	„ Pilkington Brothers, Ltd.
„ Maneklal Premchand	„ Premchand Roychand & Sons.
„ T. M. Zouros ..	„ Ralli Bros., Ltd.
„ W. R. Padgett ..	„ B. Reif, Ltd.
„ Albert Raymond ..	„ E. D. Sassoon & Co., Ltd.
„ B. D. Benjamin ..	
Lt.-Col. W. T. C. Huffam..	Sir W. G. Armstrong Whitworth & Co. Ltd.
Mr. O. A. Guggenheim ..	Messrs. E. Spinner & Co.,
„ B. H. Duke	„ L. A. Stronach & Co. (India), Ltd.
„ H. Toms	
„ H. D. Ash	„ Turner Hoare & Co., Ltd.
„ J. Vonesch	„ Volkart Brothers.
„ H. Beerli	
„ J. R. Abercrombie ..	„ Wilson Latham & Co., Ltd.
„ L. A. Halsall ..	The Anglo Siam Corporation, Ltd.
„ W. J. Cullen.. ..	The Bombay Company, Ltd.
„ C. N. Moberly, C.I.E.	The Bombay Electric Supply and Tramways Co., Ltd.

Mr. W. T. Lane	The Bombay Gas Co., Ltd.
„ L. W. Boulter ..	
„ R. H. Parker ..	The Bombay Telephone Company, Ltd.
„ G. H. Cooke ..	Burmah-Shell Oil Storage and Distributing Co. of India, Ltd.
„ R. P. Kay	
„ R. N. B. Brunt ..	
„ A. W. Percy.. ..	
„ D. J. C. Wallace ..	
„ L. W. Harford ..	
„ W. R. G. Brew ..	
„ J. D. Boyle	
„ C. P. G. Wade ..	
„ R. G. Hopkins ..	
„ G. G. C. Adami ..	
„ R. C. Thomas ..	
„ W. E. C. Mellam ..	
„ R. L. C. Foottit ..	
„ H. Born	
„ T. C. P. Webb ..	
„ W. P. T. Scott ..	
„ W. L. Jones ..	
„ A. J. Cormack ..	Messrs. W. T. Henley's Telegraph Works Co., Ltd.
„ A. J. Stahelin ..	The Holland Bombay Trading Co., Ltd.
„ S. E. C. White ..	Lloyds Agency, Bombay.
„ S. Takeuchi	Messrs. Mitsui Bussan Kaisha, Ltd.
„ B. N. Gamudia ..	The New Mofussil Co., Ltd.
„ R. L. Phillips ..	The Imperial Bank of India.
„ E. H. Curling ..	Lloyds Bank, Limited.
„ J. E. Moir	The P. & O. Banking Corporation.
„ K. Yobuki	Yokohama Specie Bank, Ltd.
„ L. Randall	The Atlas Assurance Co., Ltd.
„ E. H. Cole	The Royal Exchange Assurance Corporation.

Mr. Hugh Pollett .. London & Lancashire Insurance Co., Ltd.

,, G. P. Meadows .. The Royal Insurance Co., Ltd.

Mr. R. Sulivan, Secretary, and Mr. H. Royal, Assistant Secretary, of the Chamber.

The notice convening the meeting having been read, THE HON'BLE MR. MILLER, in opening the proceedings, said :— Your Excellency and Gentlemen,—It is my privilege to-day to propose the adoption of the Report of the Committee of the Bombay Chamber of Commerce for the year 1931 and in doing so I am sure the members of the Chamber would wish me at the outset to say how much we welcome and appreciate His Excellency's presence here to-day. For upwards of a quarter of a century the Head of this Presidency has made it a practice to attend our annual deliberations and the interest shown by the representative of His Majesty the King Emperor in the work of this Chamber may, we trust, be taken as a measure of its importance in the commercial life of Bombay.

Your Excellency, we were very glad to welcome you back restored to health after your enforced sick leave in England last year. Sir Ernest Hotson, who was Acting Governor during Your Excellency's absence, has recently retired from India after many years of meritorious public service and I should like to record here how those like myself who have known him for many years will miss him. I am sure we all wish that he and Lady Hotson may enjoy many years of retirement. This Chamber was horrified at the dastardly attempt on his life during Your Excellency's absence and a resolution was passed to that effect at the time. It has also to be recorded that during the year there has been a change in the office of Viceroy, Lord Willingdon having assumed charge in succession to Lord Irwin. Your Committee were privileged to present a farewell address to the outgoing Viceroy and an address of welcome to his successor. To each of these addresses we received gracious replies the text of which has been communicated to all members.

General Situation.

So much has been said during the past few months in regard to the general economic situation that there is little that I can add that is new about the world-wide position, but I think it may be said that there is an indication of some promise of improvement in general conditions in the future. There is a large measure of agreement among financial and banking authorities on the causes of the great crisis, namely, a marked increase in the world's productivity coupled with an inability hitherto to overcome various obstacles to free exchange of goods and services. The troubles of distribution are mainly political in origin and must be overcome by international co-operation. The problems before the world are, however, essentially ones that are capable of solution. We need only better organisation, courage in action and magnanimity in outlook. For these problems it is necessary to think and plan internationally. It is to be hoped that the Statesmen of the world will soon be driven to taking account of facts which are now becoming plain to the man in the street.

With regard to the position in India and Bombay in particular, the past year has been a very trying one and the situation is far from satisfactory. I think it will be generally agreed that regrettable as it may have been the Government of India had no alternative but to take the action they did against Mr. Gandhi and Congress and it was out of the question to carry negotiations any further. Congress has made the situation impossible and any further tolerance on the part of Government would have been mistaken for weakness. There must be a limit to the extent to which a Government are prepared to allow license to forces that have ceased to recognise law and order and the Congress had far exceeded any reasonable bounds before action was taken. We fully support the Government of India and the Bombay Government in the manner in which they have tackled the situation since the beginning of this year which if anything, in my opinion, has erred on the side of leniency. We very much appreciate the desire Your Excellency and your Government

have shown to be kept in close touch with our views and I think you will probably agree, Sir, that our advices have been of some assistance. We quite appreciate the difficulties Your Excellency and your Government have been faced with and I think I may say that the situation has been handled under your guidance with great patience and tact. We very strongly deprecate the attacks that have been made on Your Excellency's policy and, as affirmed in a special resolution by the Committee of this Chamber last month, we give you our fullest support. We are satisfied that there will be no weakening on the part of your Government and indeed there may be need for stronger action though we sincerely hope this will not be necessary. It is difficult to understand the mentality of those who promote the boycott movement and how anyone can seriously imagine that political advancement can be extorted by such means. This Chamber is in full sympathy with the desire of Indians for constitutional reforms and advance towards Self-Government, but these desirable objects are bound to be seriously retarded by the methods at present favoured by Congress.

The Round Table Conference.

The year has witnessed the second session of the Round Table Conference which has carried the evolution of the new Indian Constitution a stage further. Through circumstances beyond its control the European commercial community on this side of India was without a direct representative at either session of the Conference. We might be disposed to regret this omission were it not for the fact that our interests have been most ably represented by the European delegates from the other parts of India. At the second session Sir Hubert Carr, Mr. Gavin Jones and Sir Edgar Wood were joined by Mr. E. C. Benthall, who devoted himself mainly to the subjects in which we as a community are most particularly interested, namely, financial safeguards and commercial discrimination. The measure of agreement reached on those vitally important subjects is recorded in the Fourth Report of the Federal Structure Committee and

so far as it goes, is, I think, not unsatisfactory. For this result and for the successful outcome of the Conference as a whole there is no doubt that we are very largely indebted to the energy and skill of our delegates, who not only exerted a powerful unifying influence in the various shades of Indian opinion and on the three British Political Parties, but also acted as invaluable intermediaries between the representatives from Great Britain on the one hand and those from India on the other.

Government of India Finances.

India, in common with every other country, has suffered from the effects of the world depression and the Government have had to take drastic measures to meet the severe drop in revenue. The first essential was to effect drastic retrenchment all along the line and we have followed the Government of India's efforts in this direction with particular interest. In November last Government issued a general summary of the position as regards retrenchment in civil expenditure together with memoranda on the action taken or proposed to be taken on the reports of the various retrenchment Sub-Committees. While not in complete agreement with all the proposals made, we give the Government and the Hon'ble the Finance Member full credit for their very genuine attempt to cope with the situation. There are one or two items, however, to which I should like to refer. Their proposals in regard to the Departments of Civil Aviation, Agricultural Research and Geological Survey were altogether too drastic. It is on services such as these that the future development of the country largely depends. The Secretary of State recently remarked that he thought India was through the worst of the economic crisis and was in a better position to take advantage of the general recovery than almost any other great country in the world. She will not be in a position to take immediate advantage if agricultural and scientific research are cut to the bone. To my mind, for instance, it was regrettable that the Imperial Council of Agricultural Research could not see its way to proceed with a proposal for the appointment of a

Committee to investigate the subject of mechanical cultivation in India and it is to be hoped that it may be found possible to reconsider that decision.

Civil Aviation.

Government's decision to suspend the State Air Service met with our strongest disapproval. There have been interminable delays in completing the trans-Indian link and the announcement that it was to be postponed in the very year when it should have been inaugurated was a bitter disappointment to us, the more so that schemes for the extension of the Croydon-Karachi service to Bombay and Southern India had been held up on the plea that the Karachi-Rangoon link must first be completed. Fortunately the former long felt want is about to be supplied by the enterprise of Tata's, with, I fear the scantiest encouragement from Government. I would most earnestly ask the Government of India to revise their policy in regard to Civil Aviation. India is in many respects an ideal country for flying and yet the most important Imperial Air Route is being held up by the dog in the manger attitute of the Government of India which will neither operate a State air service themselves nor allow others to carry the Mails for them. With the above important qualifications I think we can approve the Government of India's efforts at retrenchment while insisting, in the terms of the Associated Chambers' recent resolution, "on the supreme importance of exercising, and of continuing to exercise, every possible economy in expenditure consistent with good Government and efficiency."

The Budgets.

In addition to retrenchment, fresh taxation was necessary. Like the Chancellor of the Exchequer in England the Finance Member of the Government of India found it necessary to introduce two Finance Bills during the year. The general all round increase on existing taxes levied by the Indian Finance (Supplementary and Extending) Bill was no doubt necessary as an emergency measure, but we do feel strongly that Government

have gone too far in this matter and that both in the interest of Government revenues themselves and in common justice to the taxpayer the surcharges on income-tax and customs duties should be modified. It is six years since the Taxation Enquiry Committee reported and this Chamber has repeatedly urged that the recommendations contained in that report should be explored more thoroughly and, where possible, implemented. I know there are difficulties to which the Government spokesmen are fond of referring but it is disappointing that over a period of years more effort has not been made to overcome the difficulties. In the course of a single year the maximum rate of Income-tax has been increased from 19 pies to 32½ pies in the rupee, or an increase of roughly 72 per cent. This not only bears extremely heavily on one class of the community but also encourages evasion of Income-tax on which subject we have recently put forward some practical suggestions which we hope may be of assistance to the Central Board of Revenue in combating this serious evil. I have no wish to dwell on a painful subject but before leaving the part of the Budget relating to Income-tax I feel I must allude to a new feature to which we take strong exception. The 10 per cent. cut in pay imposed on Government servant includes the 25 per cent surcharge in Income-tax, and it is difficult to understand this discrimination between the official and the non-official. The salaries of non-officials have been almost universally cut, in many cases by more than 10 per cent. but it is not the rate of cut to which I am objecting. Officials have hitherto been subject to Income-tax at the same rates as non-officials and it seems to me that any departure from this principle is distinctly unfortunate and the discrimination lays the Government open to serious criticism.

Customs Duties.

In this connection your representative in the Council of State lodged a protest while both he and the Associated Chambers' representative in the Assembly took exception to some of the increased import duties, which it was felt would seriously handicap

imports and probably in consequence actually result in less revenue. This, as you are aware, has since proved to be correct. Signs are not wanting that the law of diminishing returns is in operation and that in the case of certain commodities at least the duties should be drastically scaled down. The necessity for careful discrimination in the imposition of tariffs is exemplified in the steep decline in the imports of motor cars. From 1st April 1931 to 31st January 1932 the number of motor cars imported into India was 6,509, compared with 9,933 for the same ten months in 1930-31 and with 15,611 for the corresponding period in 1929-30 when the duty stood at 20% instead of 37½% to-day. Whilst it must be admitted that this decline is in some measure due to the general contraction in trade there is no doubt that the higher duties have resulted in a serious falling off in imports. Judging by Sir George Schuster's recent admission in the Legislative Assembly this is fully realised by Government. When it is remembered that the import duty on cars and accessories represents only one-sixth of the total taxation derived directly and indirectly from motor traffic in the shape of customs and excise duties on petrol and provincial taxes it will be realised that by crippling the import trade Government are cutting off revenue at its source, the bulk of the income being the income derived from the car after it has been placed on the road. Provincial Governments have a very real interest in this matter and I trust, Sir, that your Government will use their best endeavours to secure an early and substantial reduction in the import duties on cars and accessories.

The high Customs Tariff has led to a number of references from members and others during the year and this subject has had your Committee's constant attention. With duties ranging from 25% to 100% or more it has become a matter of the greatest importance whether goods are assessed under sub-section (*a*) or sub-section (*b*) of Section 30 of the Sea Customs Act, *i.e.*, on the selling price or on the cost price. It is clear that the existence of two different standards of assessment causes grave injustice in

practice. Recognising this the authorities have made increasing use of their powers under Section 22 to fix tariff valuations. Unfortunately Section 10 of the Tariff Act, which, in the absence of any agreement to the contrary, protects the seller against rises in duty, does not apply to Tariff Valuations, and the Government of India have not found themselves able to accept our suggestion that it should be made so applicable. We therefore brought forward a resolution which was adopted at the last meeting of the Associated Chambers recommending that whenever practicable specific duties should be substituted for tariff valuations. The proviso was inserted because we recognise that specific duties are not suitable to all commodities, *e.g.*, most classes of piecegoods.

Another result of high tariffs has been the emergence of a number of claims for exemption or modification of duty on the ground that certain articles are required in the interests of public health or for public utility purpose. Each of these claims has to be carefully scrutinised on its merits as it is clearly undesirable that the Chamber should by its support open the door to a number of exemptions and special cases. All of which to my mind goes to show the need for a more scientifically arranged tariff which is becoming imperative owing to the extension of the principle of protection on the one hand and the search for revenue on the other. Here I would only add that in so far as protectionist duties may be considered necessary, in order to foster local industries, it is surely all the more desirable to extend the greatest possible freedom from tariff restrictions to imports which India requires to promote trade and transport but cannot yet manufacture.

Cable and Telegram Rates.

As you are aware the rates for foreign telegrams and wireless telegrams were raised in October, the official explanation being that as the rupee was no longer on a gold basis India had to pay foreign administrations more than was collected at the rupee rates then in force and that it was therefore necessary to increase these. Your Committee immediately addressed a strong protest

to the Government of India. They pointed out that presumably a large proportion of the charges collected in India either remained in the hands of the Indian Posts and Telegraphs or was subsequently returned to them and furthermore that charges for telegrams from the United Kingdom to India had not been increased since the suspension of the Gold Standard. The Committee therefore urged that the increased charges for foreign telegrams from India should either be withdrawn or limited to the minimum necessary to cover the additional expenditure actually imposed on the Indian Administration. Attention was also drawn to the surcharge on inland telegrams which was imposed about the same time, presumably for revenue purposes. We suggested that the rate for inland telegrams was already sufficiently high and that if additional money was required from this source the rate for press telegrams should come under review. Although our representation was strongly supported by the Associated Chambers we are still without a reply from Government. But the recent announcement of the conclusion of a merger between the Imperial and International Communications, Ltd., and the Indian Radio Telegraph Company, Ltd., appears to be satisfactory from the point of view of the general public, the assimilated rates for full rate traffic being fixed at 15 annas per word instead of one rupee by wireless and Rs. 1-5-0 by cable.

Another matter affecting the same Department which has been the subject of complaint, is the inordinate increase in the charge for registering Telegraphic Addresses, *viz.*, from Rs. 15 with reduced rates for the registration of multiple addresses, to a flat rate of Rs. 25. The increase in charges paid by concerns having a number of branches and up-country agents amounts in some cases to several hundred per cent. and seems out of all reason.

Bombay Finances.

The financial situation of this Presidency is too well known and its discussion too recent for it to be necessary for me to dilate on it. It is indeed a tale of woe. We can sympathise

with the Bombay Government in the difficulties which have beset them in recent years, for we know that these difficulties are not entirely of their own making and we are convinced that a serious attempt is now being made to grapple with them. Your Excellency may rest assured that your Government will have the wholehearted support of this Chamber in their efforts at retrenchment and reorganisation. We answered in some detail the questionnaire issued by the Retrenchment Committee last year. Our replies still hold good and will I hope, be placed at the disposal of the experts who, we are glad to hear, have been called in to advise on the reorganisation of the whole administrative machine —a task if I may say so, which is long overdue. May I express the hope that the personnel of this Expert Committee may be shortly announced. It is not by indiscriminate cuts in pay and stinting vital departments that real economy is effected, but by reducing redundant staffs, exacting a full day's work from all ranks and by a complete overhaul and reorganization on modern lines. I hope the Department of Education will receive the particular attention of the expert advisers. Bombay spends on education far more than any other province and gets but a poor return for the huge outlay. There is a general feeling that there is far too little proper inspection of schools and of educational expenses, with the result that colossal waste goes on.

Your Excellency recently announced that a complete scheme had been worked out in detail for a reduction of the Cabinet to four portfolios, but that you were inclined to doubt whether it was advisable to bring it into force at present. May I with all due respect, Sir, suggest that it would be wiser to make the experiment and risk the anticipated dislocation *before* rather than after the introduction of the constitutional reforms. A breakdown is less likely and would have less serious results now than under an autonomous regime. May I make one last observation in regard to retrenchment and that is in connection with the decision to abandon the annual move to Mahableshwar. We welcome and congratulate the Government on this decision

and we hope they will come to a similar decision in regard to Poona. The retention of one seat of Government throughout the year would result in considerably greater economies than is apparent from the Government figures recently supplied and from personal experience of members of this Chamber this should create no very great hardship. In the event of this proposal being accepted, however, I would not be in favour of giving up Ganeshkind as it must be recognised that Your Excellency otherwise would not have the opportunity of getting away for a short break now and again which is so necessary for one holding Your Excellency's high office and heavy responsibilities.

As in the case of the Central Government the parlous state of the Bombay Government finances has rendered fresh taxation inevitable. The Chamber's attitude towards the Bombay Finance Bill was one of aversion tempered with resignation. The proposals for a surcharge on electrical current aroused the greatest hostility and while we recognise that a tax of this nature is most objectionable we also recognise that under the existing settlement the sources of revenue open to the Government of Bombay are limited in kind and dwindling in volume. Our representatives in Council therefore supported the Bill as an emergency measure for one year only. The Indian Succession (Bombay Amendment) Act has our hearty support. It is a measure that should have been introduced years ago but in our opinion it should be an all-India measure. This is one of the alternative sources of taxation that we have long been urging on the Government of India. Another tax which would bring in some such needed revenue to the Government of Bombay and which appears to us less objectionable than others that have been put forward is the stamp duty on cheques. This is a provincial source of revenue which was abolished by the Government of India in 1927 with a view to popularising the use of cheques. It is reported by the Central Banking Enquiry Committee to have had that effect and that the further growth of the cheque habit is impeded by the illiteracy of the people. I cannot

believe that anyone who has opened a banking account and learnt to appreciate the advantage of the cheque system would give it up if a small stamp duty of say, half anna (it used to be one anna) were re-imposed. It would probably lead people to avoid as far as possible writing cheque for small amounts of less than Rs. 10 but this, I think, would be welcomed by the banks. I hope that the Government of Bombay will press this matter on the Government of India.

The taxes just referred to illustrate the unsatisfactory nature of the financial relations between the Central and Provincial Governments. Stamp duties and probate duties are provincial sources of revenue, but it is undersirable that they should be fixed entirely in accordance with the necessities of each province and that wide variations in the rates should occur. Take again the case of excise. The need for uniformity in the various provincial excise rules has become increasingly apparent and was recently voiced by the Associated Chambers. In a memorandum submitted by this Chamber in 1928 to the Indian Statutory Commission in connection with the Meston Settlement it was suggested that if the Provinces were given a reasonable share of income-tax they would be in a position to forego the unsuitable sources of excise and stamps and their revenues would acquire the necessary resilience to enable them to devote themselves to the great nation-building schemes. The whole question is now being considered by the Financial Relations Committee of the Round Table Conference and I have no doubt that the views of the Government of Bombay were ably represented by the Finance Secretary who was recently in Delhi for that purpose. We all hope that in the new settlement Bombay's claims to a more equitable division of heads of revenue and in particular to a share in the Income-tax will be met.

Registration of Trade Marks.

Gentlemen, as the record of our proceedings will show we have had a very busy year, though perhaps the number of subjects of a strictly commercial nature has not been greater than usual.

A matter of great importance to our members whichhas been the subject of enquiry by a special Sub-Committee of the Chamber is the question of the registration of trade marks in India. This question has frequently cropped up during the last half century and this Chamber has consistently held the view that registration of trade marks in India was undesirable and impracticable. Have commercial and industrial conditions changed to such an extent in the last twenty years or so as to lead to modification of that attitude? The Sub-Committee's conclusions are not very definite, but they think there is justification for considering a measure of voluntary registration on the lines of the English law as an additional protection of the rights of property in trade marks. There should, however, be no question of superseding the existing law which has served merchants well in the past. An argument in favour of registration is that, so far as I am aware, every other important nation in the world has introduced legislation with this object and without registration India cannot be a party to the International Convention for the Protection of Industrial Property. Since the question must obviously be decided on an all-India basis it has been referred to the Associated Chambers in order to ascertain the views of constituent Chambers.

Labour and Banking Reports.

Two very important reports have been published during the year, namely, the Report of the Royal Commission on Labour in India and the Report of the Banking Enquiry Committee. These were referred to the consideration of the Labour Sub-Committee and the Finance Sub-Committee, respectively. I understand that the former have now formulated their views on those recommendations involving action on the part of employers and these views will be communicated to the incoming Committee for their consideration. In regard to the report of the Banking Enquiry Committee the Finance Sub-Committee have expressed the opinion that in view of the uncertain situation prevailing

throughout the world it is not practicable to deal with the recommendations contained in the report at the present time. When Government indicate that they propose to proceed to implement the report then will be the occasion to make detailed recommendations. This view has been endorsed by your Committee. Most of the recommendations hinge on the establishment of a Reserve Bank in India and until this vital question has been settled most of the remainder of the report must, I fear, remain largely in abeyance.

Cotton Improvement.

In August the Indian Central Cotton Committee published a review of their work and research policy showing the progress made in connection with the betterment of Indian cotton and containing an enunciation of the policy to be followed in future as a result of the experience acquired during the last eight years. The review was submitted for consideration to a Special Sub-Committee of the Chamber whose report was adopted and forwarded to the Indian Central Cotton Committee. We put forward certain suggestions in regard to proposals for future works and endeavoured to reach some conclusion on the vexed question of long *versus* short staple cotton. Briefly our recommendations were that staple cottons should be developed in districts which had already proved themselves able to produce long staple varieties in order to meet the increasing demands for the spinning of finer counts by the Indian Mills, but that the Indian monopoly for short staple should be retained and that the longer varieties should only be extended to definitely selected areas, which could be controlled and where mixing and other malpractices could be prevented.

One of the proposals for fresh taxation under the supplementary Budget was the levy of a duty of half anna per pound on raw cotton imported into India. This duty was naturally opposed to the interests of some of our members and there is a good deal to be said for the view that the duty should not be

imposed on those classes of cotton which are not produced in sufficient quantities in this country to meet the demands of the textile industry, *i.e.*, Uganda, Egyptian and American cotton over one inch in staple. Your Committee, however, were of the opinion that the duty should not be resisted as an emergency measure for raising revenue. Quite recently we have had to revise that opinion and urge on the Government of India the immediate withdrawal of this duty owing to the threatened serious diversion of imported cotton from Bombay to Bhavnagar with grave detriment not only to the prosperity of Bombay but ultimately to the revenues of the Government of India, seeing that Bhavnagar State enjoys the unique privilege of not forfeiting Customs duties levied on goods whose final destination is British India. There is, however, a feeling amongst some of our members that the difficulty might possibly be overcome by other methods not necessarily involving the abolition of the duty. This is a matter which I have no doubt will receive the consideration of the incoming Committee.

We have also had to oppose two proposals of the Bombay Municipal Corporation for extracting revenue from the cotton trade of Bombay, one for a cess of four annas per bale on raw cotton exported from Bombay, the other for a town duty of one Rupee per bale levied on Indian cotton entering Bombay. Both these proposals, if adopted, would definitely accentuate the adverse effect on the trade of Bombay.

An entirely different and a legal matter affecting the cotton trade was recently taken up by the Chamber. At the instance of the Exchange Banks' Association we have urged that Section 178 of the Indian Contract Act should be amended by the addition of an explanation to the effect that a muccadam or commission agent in cotton in the Presidency of Bombay shall be deemed to be a mercantile agent for the purpose of this section. The object of the amendment is to relieve banks of the responsibility of preventing frauds. It is argued that the upcountry consignor

looks to the personal integrity of the muccadam and commission agent and is in a better position to prevent fraud than a bank.

Suez Canal Dues.

In November the Suez Canal Company announced a reduction in the Canal dues of 65 gold centimes per ton for loaded ships and 32½ gold centimes per ton for ships in ballast, *i.e.*, to 6 and 3 gold francs respectively. This was the culmination of a campaign to which your Committee lent their active support, carried on throughout the year by Chambers of Shipping and Commerce and other shipping and trade organisations and companies, both at home and abroad. Unfortunately owing to the depreciation in the value of the pound sterling the net result, after taking the reduction into consideration, is that the rates are approximately 16 per cent. higher to-day than when Great Britain went off the gold standard. It must be recognised, however, that from the Canal Company's point of view the reduction is a substantial one and that the claims put forward by British and other customers have been fairly met for the time being.

Recruitment of Seamen.

Complaints have been received from Shipping members regarding the difficulties they experience in recruiting seamen in Bombay, particularly those employed in the stewards' department of passenger steamers. With the object of distributing employment as evenly as possible the National Seamen's Union of India, which is recognised by Government as a Trade Union, passed a resolution to the effect that saloon, deck and engine-room crews should work only for a period of twelve months on one ship and then take their discharge in favour of others. In order to enforce this resolution it was arranged that seamen should apply for employment only through the Union and not through the Government Shipping Office or steamship companies' offices as previously.

The Royal Commission on Labour in India has condemned the system of rotational employment which would perpetuate a

state of chronic unemployment and make every seaman a starved and inefficient worker. The shipping companies in the past have trained crews, especially saloon crews, for their own particular requirements and they are naturally unwilling to submit to dictation by the Seamen's Union in the matter of selection and recruitment of seamen. Government have not been particularly helpful in this matter and your Committee are now investigating the possibility of coming to an arrangement with the Seamen's Union which will be in line with the Labour Commission's recommendations and more satisfactory to all concerned.

Weather Working Days in the Stream.

As you are aware the Chamber of Commerce is the authority for declaring half and non-weather working days in the docks. The Chamber has always refused to give decisions regarding the working of vessels in the stream. Such decisions have been given by the Port Officer at the request of the trade. In 1907 the Chamber arranged with the Port Officer to send prompt information regarding non-weather working days in the stream. Such decisions were adopted by the Chamber and published in the local press. This arrangement has worked well enough in practice although there have been occasions when the Port Officer's decisions have been questioned by members. It has therefore been arranged with the Deputy Conservator (as the Port Officer is now known) that as from next monsoon a Sub-Committee consisting of the Deputy Conservator, the Harbour Master and a representative of the Chamber shall be formed each year for the purpose of giving decisions in regard to non-weather days in the stream. This arrangement should prove more satisfactory to members and, our thanks are due to the Deputy Conservator for his courtesy and readiness in meeting our wishes in this matter.

Domestic Affairs.

Like most other concerns, public and private, the Chamber has suffered financial loss as a result of the acute trade depression.

Last year our expenditure exceeded our income by Rs. 19,000 and there is prospect of a similar deficit at the end of the current year. An improvement can only occur with a recovery in trade which we all hope will not be long delayed. In the meantime it behoves us to exercise every possible economy and to that end we appointed a small Sub-Committee to examine every item of expenditure and this is still being investigated.

While on this subject I should like to draw the attention of members to the fact that the cost of producing statistical returns has been considerably reduced and were it not for a progressive falling off in the number of subscribers we should now be making a profit on our statistical department. I would repeat the previous appeals made from this place that members should patronise these returns more extensively. Every effort is made to prepare them in the form most useful to members and any suggestions for their improvement will be welcomed.

Clearly we cannot go on living on our accumulated balance indefinitely and if an improvement does not shortly occur we shall have to consider other means of fortifying our revenues or drastically cut down expenditure which will entail a corresponding curtailment of the activities and usefulness of the Chamber. The latter alternative might be thought unfortunate at a time when we are being continually called upon to investigate and give an opinion on a variety of subjects which would formerly not have been considered as coming within the ambit of a Chamber of Commerce but which are nevertheless fraught with issues of vital importance to the commercial community.

In connection with our finances I would refer to the fifth resolution on the Agenda. In our endeavour to restrict all avoidable expenditure we have decided that we are no longer justified in continuing indefinitely the annual subscription voted many years ago to the Sydenham College of Commerce. To our great regret we have to ask you to reduce the subscription by half and to leave its annual renewal to the discretion of the

Committee. I trust it will be realised that we are asking you to take this step solely owing to force of circumstances and not by any means from lack of sympathy with an admirable institution.

A matter that may possibly have an indirect bearing on the position of the Chamber's finances in the future, though the Committee were not influenced by this aspect of the question, was the subject of a notice recently issued convening a special general meeting of members for the 25th May next for the purpose of amending the Chamber's Articles of Association so as to abolish the distinction that at present exists between "Chamber" and "Associate" Membership of the Chamber and to have one class of members only, apart from Honorary Members. As you are aware non-enemy foreign firms who were members prior to the war continued as full members but all foreign firms joining after the war have up to now only been eligible as Associate Members. The Committee feel that the time has come for us to extend our rules to permit of all foreign firms being eligible for election as full members. The Committee have reason to believe that there are several foreign firms in Bombay who would become members of the Chamber but for the fact that under that the present Articles of Association they would not enjoy equal status with British firms nor with the foreign firms, who, prior to the war were, and still are, full members of the Chamber.

Since our last meeting Bombay has lost one who I am sure we all count as a friend and who for many years has been an outstanding personality here. I refer to Sir Leslie Hudson. He always gave of his best in the interest of Bombay and served in so many capacities that it would take too long to enumerate them. It is his services to this Chamber that I wish to refer to to-day and to place on record our great appreciation of all that he did in the interest of the Chamber. He served on the Committee many times and was a Vice-President and on two occasions President. I am sure you will all join with me in wishing him many happy years of retirement.

There is one other name to which I should like to refer and that is to the late Mr. W. H. Neilson whose untimely death just after reaching home on retirement occurred at the beginning of the year. He rendered invaluable service as Chairman of the Bombay Port Trust and also did much useful work in other capacities amongst which I may mention as Commanding Officer of a unit of the A.F.I. and on the Municipality. Our sympathies are with his widow and two sons in the loss they have sustained.

In conclusion I desire to express my very sincere thanks to the Vice-President Mr. Haddow and the Committee for the great assistance they have given me during the past year. I should like to make special mention of Mr. Haddow for he has been particularly hard worked owing to my frequent absence on duty elsewhere. This has meant a greater demand on the time of the Vice-President than is ordinarily the case and I am more than grateful to Mr. Haddow for the ready way in which he has deputised for me. The Committee has had the usual able assistance from the various Sub-Committees and this is very fully appreciated. Without their help it would be impossible to deal adequately with many of the subjects which require expert examination and opinion. In addition to the seven standing Sub-Committees no fewer than seventeen *ad hoc* Sub-Committees have been appointed to consider in detail special subjects outside the scope of the standing Sub-Committees.

To the staff I also desire to offer my very sincere thanks and appreciation and particularly to Mr. Sulivan and Mr. Royal for the very able manner in which they have carried out their duties. I am sure Mr. Vice will agree it has greatly lightened our work during a very hard year.

I congratulate you on having prevailed on Mr. Haddow to continue his good work on the Committee and I could wish no better successor as President while the Chamber are fortunate in again securing Mr. Winterbotham as Vice a position which he has held so ably on a previous occasion as well as that of President.

I now beg to propose that the Report of the Bombay Chamber of Commerce for the year 1931 be adopted and confirmed.

MR. R. R. HADDOW, M.L.C., the Vice-President, said :— Your Excellency and Gentlemen,—The President has mentioned that the Bombay European Commercial Community was unfortunately not represented at either session of the Round Table Conference. This omission has been to some extent repaired by the appointment of Mr. Miller himself as the sole representative of the European community in India on the Franchise Committee which is at present touring this country. Your President has had more opportunity than most of us of studying these important constitutional questions at close quarters and I feel sure that you will agree with me that our interests could not be in better hands.

FRANCHISE COMMITTEE.

The service to the country which the Franchise Committee under the Chairmanship of Lord Lothian is performing must be appreciated by all who have the interest of India at heart. Recently considerable prominence has been given to the labours of that Committee but not greater than the subject merits, although, as far as Bombay is concerned, much of this prominence was, I regret to say, the outcome of the foolish activities of a section of the community which appears to be opposed to any progress towards the goal which it alleges to be its own objective.

Your Committee fully realising the importance of this subject appointed a small Sub-Committee to confer with representatives of the European Association, the result of whose deliberations was the submission of a full report to the Committee which report formed the basis of the oral evidence so ably given by Mr. Winterbotham on behalf on the Chamber before the Franchise Committee. We decided in favour of a wider extension of the franchise by granting the vote to all persons paying direct taxes of any description. This we considered to be a sounder and less complicated proposal than the group system of electorates

Separate electorates, we advocated, should be maintained and the special interests at present represented whether by election or nomination should receive the same treatment in future. In fact it is of the utmost importance that both in the Central and Provincial Legislatures commerce should be strongly and adequately represented in view of the probable preponderance of rural members. Your Committee in all its recommendations have placed full stress on this point.

Government Departments.

Our relations with Government Departments both Central and Provincial have been maintained on the same cordial footing as in the past and I should like to take this opportunity of expressing our appreciation of the ready spirit of co-operation shown by the various departments in meeting the wishes and listening to the complaints of the commercial community. There has been an exception in the Excise Department who, the Committee have felt, have not dealt with their references with the prompt attention they deserved. We have however now received an assurance from the Commissioner of Excise that any references to this Department will be dealt with more expeditiously in future and I am happy to be able to place this on record.

Communications.

The President in his speech has covered the ground very fully, but there is one important subject which I am rather surprised at his overlooking—namely, Roads. Mr. Abercrombie last year referred to the deplorable condition of the roads out of Bombay and I fear there is little improvement to report in the interval—a state of affairs that calls for explanation and remedy. If the former is financial stringency I would suggest that the latter might be found by adopting the proposal put forward by the Indian Road Development and Transport Association for the issue of a road loan, the interest and sinking fund of which should be provided out of the petrol excise tax. I understand this proposal has just come up before the Bombay Presidency

Road Board and I earnestly trust it will receive the active support of Your Excellency's Government.

The vexed question of competition between roads and railways is assuming special importance by reason of the heavily reduced earnings of the latter, and in this connection I think the suggested establishment of a Ministry of Transport and Communications which would co-ordinate road and rail traffic deserves careful consideration. Such a Ministry would be in a position to examine schemes for the construction of feeder roads instead of feeder railways and the use of motor transport upon them. It would also be empowered to deal with cut-throat competition by motor buses plying on roads running parallel to railways which results ultimately in the retarding of progress on proper lines. On this subject I would like to take the opportunity to congratulate the Agents of the G. I. P. and B. B. & C. I. Railways for the wholehearted and thorough manner in which they have tackled the difficult task of retrenchment. I would also like to compliment Mr. Sharpe, the Chairman of the Port Trust, for the able and unselfish manner in which he has applied himself to the task of investigating each item of expenditure and effecting material economies of a lasting nature in the Port Administration. I have been closely associated with Mr. Sharpe in this work and can honestly state that his thoroughness is worthy of the greatest admiration.

Gentlemen, I have much pleasure in seconding the adoption of the report.

The Report was then adopted.

His Excellency the Governor said :—Gentlemen,—I thank you for your address, and I welcome this opportunity for a mutual exchange of views upon topics which have been giving us all much anxious thought. The Bombay Commercial Community has a great reputation for soundness of judgment in political as well as commercial matters, and I and my Government

greatly appreciate your sympathetic references to our endeavours to cope with a very difficult and complex situation, and the assurances of the loyal support which you have always been ready to lend us. As you know, the revival of political tension, which has been responsible for much of the dislocation of trade, was none of our seeking. Government had gone to the most extreme lengths of conciliation in seeking to bring all parties together at the Round Table Conference. An amnesty was declared ; political leaders were released and their co-operation invited. Only when it became obvious that the Congress had no real intention of helping, and were using the truce as a breathing-space to prepare for a further attack, was the Government compelled to take drastic steps to save the country from chaos.

This Chamber does not, I am glad to think, produce the type of critic who imputes to the repression of Government all the present ills from which business in this City is suffering. But there is one thing which I would say about all such allegations ; if the suggestion is that Government should allow civil disobedience to have its way in order that trade might go on to the extent permitted by the Congress, then I would say that the maintenance of the reign of law and of the authority of Government must come before all other considerations. It is the clear duty of Government to repress that which is a danger to the body politic, and any Government which failed to do so, for fear of any possible consequences to trade, would have done a dis-service in the long run to the commercial prosperity of the country. I say it with confidence, that from the beginning of this movement no one has been repressed in doing anything which he had any right to do as a peaceable citizen. It has to be realised, moreover, that the Congress policy, though non-violent in theory, is by no means so in practice. Intimidation and blackmail have been unscrupulously used to prevent the resumption of trade. This has been enforced by the employment of hirelings to cause disturbances in the trading areas, and the cowardly weapon of social boycott has been freely resorted to for the same purpose.

While we have dealt firmly with these outbreaks of lawlessness, and done our best to protect from bullying and coercion merchants who were anxious to carry on in peace their lawful occupations, we have endeavoured to keep in sight the real remedies, namely, the early introduction of the Reformed Constitution and the restoration of our finances. On the subject of retrenchment, I will speak in detail in replying to your interesting and constructive suggestions on the subject. As regards the Reforms, I need not point out to you, Sir, that the Committees are working at full speed to bring them into operation with the least possible delay, and I can assure you that no pains are being spared either in London, in Delhi or here to accelerate progress in this direction. The Reforms, while adequately safeguarding British mercantile interests in this country, will give India practically unrestricted control over the management of her own affairs, and will, we trust, satisfy all but the utterly unreasonable and irreconcilable elements in the land. This, we sincerely hope, will clear the political atmosphere of its present clouds of hostility and distrust, and induce the restoration of goodwill and mutual confidence which are essential before normal trading relations between the two countries can be restored. I am glad to say that reports from district officers are distinctly encouraging. Now that the villagers have been freed from fear of reprisals by Congress, arrears of land revenue are freely coming in and spontaneous demonstrations of loyalty have been made in all quarters.

In a large commercial centre like Bombay we are perhaps a little inclined to lose sight of the importance of giving full consideration in our study of all great problems to the effect which our actions may have on the agriculturists, on whose happiness and prosperity the fortunes of the Cities must always, in the long run, be based. I think, therefore, we require to make a special effort always to bear in mind how close is the connection and interdependence of town and country. Only lately we have had a rather striking example of their dependence in the loss

caused to agriculturists in the cotton areas by the restrictions in the cotton markets of Bombay. I have also on a number of occasions recently laid stress on the damage being done to the Port of Bombay by the closing of the markets by way of political protest, and have appealed to the citizens to do their utmost to co-operate in removing this impediment to free trade. I do not intend to say more on this subject to-day. There are, I am glad to say, indications that common-sense will prevail. It is too often overlooked that Bombay, as the greatest exporting centre of India, cannot allow its markets to become disorganised without affecting adversely the country markets, and consequently the agricultural population throughout the length and breadth of India.

I think I need not assure you, Gentlemen, of the keen sympathy I feel with your views on the curtailment of expenditure on agricultural research and development of civil aviation. As you know, these are two of the subjects in which I take a particular interest. At the same time, I think we must admit that the necessity for retrenchment has been so severe that we must hesitate before questioning the policy of the Government of India in subjecting these two important items to such severe cuts. All I can do, I am afraid, Gentlemen, is to assure you that the moment times improve I shall be only too glad to support any representation you may make for making the restoration of these cuts one of the earliest steps to be taken when financial conditions permit.

The question of the increase of Customs and Income Tax is again a matter for the Government of India, but, as there are some considerations of wide general interest which must affect our views upon these subjects, I think I may without constitutional impropriety touch upon this paragraph in your speech in my reply. I think I may count upon your agreement at the start with the view that the need of additional revenue is so extreme that it is necessary to do everything possible to obtain the highest possible yield of revenue from taxation. I know it

is sometimes contended that the pitch of Customs duty and Income Tax has been raised so high that there is danger of reaching the point at which the law of diminishing returns begins to operate. It has, however, been widely accepted as a principle of taxation in the present age, not only in India but practically in all civilised countries, that taxation should be so adjusted as to bear as lightly as possible on the poor, and to recover as much of the revenue as possible from those who are in a better position to pay. In short, taxation has been regarded, and is still widely regarded, as a means of re-distribution of wealth as well as of raising revenue. If, therefore, I may submit a suggestion to you, it is that you should not merely ask for the reduction of the rates of Customs duty and Income Tax, for such requests will merely be met by the contention that the revenue is necessary and must be obtained by the only possible means available. Let me rather urge you to endeavour to convert public opinion to a widening of the basis of taxation and a recognition of the fact that, though we may all sympathise with the view that taxation should be put upon the shoulders best able to bear it, this principle can in times of difficulty be pushed to the extent of doing more harm than good, and that all alike—poor as well as rich—must do their share, whatever Government is in power, in making their contribution to the national revenue.

I am glad to note that your discussion of the Provincial financial situation shows sympathy with the Government in the difficulties which have beset us. Here again, however, I am afraid, Mr. Chairman, I find myself unable to accept entirely the view you present of the position when you suggest that the efforts at retrenchment which we have been making for several years past have consisted in indiscriminate cuts in pay and stinting vital departments, and that in future we are to proceed by reducing redundant staff and exacting a full day's work from all ranks. I am inclined to take a somewhat different view. A course of retrenchment carried over a long series of years has already cut off our superfluities, and has indeed in some cases already led to

a decreased efficiency. What we have to do now is to recognise that we must cut our coat according to our cloth, and even if that cloth is not sufficient to cover the whole of our bodies, then the rest must be left uncovered. It is to be feared that further reduction must lead to really serious loss of efficiency, and what we chiefly hope from the proposed Reorganisation Committee is that they will be able to show us, in the first place, how this loss of efficiency can be reduced to a minimum, and, in the second place, when loss of efficiency is to be faced at what points of our administration it will cause the least inconvenience to the public. There is, I think, a general hope that they may also be able to show us means by which we can improve our organisation at certain points so as to effect retrenchment without undue sacrifice of efficiency. If they can do so, obviously no one will be more grateful to them than my Government, but I am afraid it is at least doubtful whether it will be possible to provide in this way the whole amount of retrenchment that we require to set our financial house in order. Be that as it may, however, I am in entire agreement with your view as to the necessity for a Reorganisation Committee, and I regret the delay that has been caused in setting it up by our inability to obtain the services of men who command public confidence and have the necessary ability and experience. We have, however, made some progress, and I hope that it may be possible to make an announcement of the personnel of the Committee within a short time.

Regarding the Succession Duty Bill, the Bombay Government share your view that the introduction of death duties should take the form of an all-India measure, and this view we have communicated to the Simon Commission. At the same time we felt that conditions in the Bombay Presidency are in some respects rather more favourable for the introduction of such duties than in other parts of India. For this reason, and because of our urgent need of additional revenue, we decided to introduce the Bills which we recently put before the Legislative Council.

Moreover, experience in the working of such a duty in this Presidency would have been of valuable assistance to the Central Government when they saw fit to bring in such a measure throughout India. The Legislative Council has, however, thrown out the Bill and we have accordingly repeated to the Government of India our view that any such legislation should in future be undertaken on an all-India basis.

We also share your views in regard to the Stamp Duty on cheques. When the duty was removed we received no compensation for the loss of revenue, and we have already moved the Government of India to re-impose the duty. I note with appreciation that your Chamber supports us in this attitude, and I fully agree with your opinion that the re-imposition of a small duty on cheques would be unlikely to have any appreciable effect in reducing the use thereof.

I note your opposition to the proposal of the Bombay Municipal Corporation for a town duty on cotton. I hope that the expeditious passage of the amendment of the Tobacco Act at the recent meeting of the Legislative Council will help to put the financial position of the City Improvement Trust on a satisfactory basis, and will thus enable us to avoid the necessity for the town duty. The matter is, however, still under consideration, and I can promise you that full weight will be given to the opinion you have expressed in deciding the question.

We are also considering the application of your Chamber for the amendment of the Indian Contracts Act. I may take this opportunity of pointing out, however, that your suggestion has been opposed by the East India Cotton Association, and here again, therefore, I can do no more than promise full consideration of your views.

It has become a truism to say that no country to-day can be independent of conditions in other countries of the civilised world. Many of our troubles have been brought upon us by world

conditions, and although I should be the last to justify any relaxation of effort on our own part, we must also look to an improvement in world conditions, and particularly in those of Great Britain, for an end of our present troubles. I do not think even the most pessimistic can look to present conditions in Britain without feeling some tendency towards optimism. Indeed, a danger in the British position at the moment seems to be that the rapidity of the improvement may lead to a recrudescence of complacency. I know it is easy to say, but, in a word, we must neither despair on account of world financial conditions and political troubles, nor rest on our laurels. The difficulties anticipated from the abandonment of the Gold Standard have so far been satisfactorily surmounted. Britain has long been regarded as playing a part of outstanding importance in shaping the course of world trade. It seemed in September last as if we were to lose this proud position, but there now seems some justification for hoping that we may have even greater opportunities for playing our part in influencing the trade position of the world. Of this improvement we must surely feel the benefit shortly in India, and we must hope that the unfortunate political developments here may not long continue to exercise a restrictive influence on the improvement that is setting in. For this reason I am particularly glad to notice the signs that I have already referred to of an improvement in the situation in this matter, and I sincerely trust, as I have said, that common sense will prevail. The position is a difficult one, and I know that you, Gentlemen, are doing everything you can to assist the developments that are taking place. In these circumstances I am particularly glad to have your assurance that you recognise the efforts Government are making to keep in touch with the business community to secure their co-operation in whatever they do. And I, for my part, gratefully acknowledge the help and support which I and my Government have received from your Chamber.

Mr. J. R. Abercrombie, said,—Mr. President, Your Excellency and Gentlemen.—It is my privilege this afternoon to

move a vote of thanks to the President, Vice-President and the outgoing Committee of the Chamber.

I understand that during the past year they have held a record number of Committee meetings and have dealt with a larger number of items than have ever been dealt with before. Their labours during the year have resulted in about 350 pages of the report which you have just passed and those who have read the report carefully will acknowledge that the outgoing Committee have given us not only quantity but also quality in their work. The past year has been an extremely difficult one. Not only have there been depressed markets but there was an international upheaval owing to England's abandonment of the Gold Standard and this unfortunately was closely followed by a renewal of the political strife in this country. In addition to the ordinary routine of business problems the Committee have had political questions of the greatest magnitude, such as the Franchise questionnaire, to deal with. I think you will all agree that they have guarded our interests with courage and sagacity.

To MR. MILLER we owe an especial debt of gratitude for not only has he led the Committee through these trying times but he has also ably represented our interests in the Council of State and is now working as a member of the Lothian Committee. We are indeed fortunate to have in Mr. Miller one who not only has the ability to undertake these multifarious duties but is in a position to devote to them the time they require.

I cannot pass on with acknowledging on behalf of the whole European business community the debt we owe to the great business organisation to which Mr. Miller belongs. During the past year they have provided members of their Bombay staff for the Council of State and the Bombay Legislative Council. They have also supplied representatives from Calcutta for the Assembly and the Bengal Council and from Madras for the Madras Council.

Owing to the enforced absences of Mr. Miller a greater burden than usual has fallen upon Mr. Haddow, the Vice-President,

and our special thanks are due to him for the able manner in which he has conducted the affairs of the Chamber. It is a pleasure to think that the reins of office will lie in his capable hands during the coming year.

I have much pleasure in moving :—" that the thanks of the Chamber be tendered to the President, the Vice-President and the outgoing Committee for their able conduct of the affairs of the Chamber during the past year."

MR. E. C. REID seconded the resolution which was carried with acclamation.

MR. E. J. BUNBURY proposed, MR. ALBERT RAYMOND seconded and it was agreed —

" That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the year 1932-33 in accordance with the provisions of Article 39 (*g*) be and is hereby confirmed :—

SIR ERNEST JACKSON, KT., C.I.E.

J. P. GALATTI, ESQ.

A. GEDDIS, ESQ.

L. A. HALSALL, ESQ.

A. MCINTOSH, ESQ.

J. C. PENDER, ESQ.

G. C. PHILLIPS, ESQ.

MR. C. N. MOBERLY, C.I.E., proposed, MR. J. B. GREAVES seconded, and it was agreed—

" That MESSRS. A. F. FERGUSON & Co. be and are hereby elected Auditors of the Chamber's accounts for the year 1932 on the remuneration hitherto paid to them."

Mr. A. McIntosh proposed, Mr. L. A. Halsall seconded, and it was agreed—

(*a*) "That the Resolution passed at the Annual General Meeting of members of the Chamber held on the 26th February 1913, to contribute annually a sum of Rs. 1,500 from the funds of the Chamber towards the teaching establishment of the Government College of Commerce in Bombay, now known as the Sydenham College of Commerce and Economics, be and is hereby rescinded."

(*b*) "That a contribution of Rs. 750 for the current year be made from the funds of the Chamber to the Sydenham College of Commerce and Economics."

(*c*) "That future contributions be at the discretion of the Committee of the Chamber."

Sir Reginald Spence stated that he did not think it required many words from him in moving a hearty vote of thanks to His Excellency the Governor for attending the meeting as it was only recently that the Committee of the Chamber had passed a resolution of confidence in His Excellency and His Government, but he felt that the members would like to convey to His Excellency in person the sentiments that had been expressed in that resolution. With these remarks he moved that a hearty vote of thanks be tendered to His Excellency for his presence at the meeting.

The Resolution was seconded by Mr. J. Moir and carried with acclamation.

A vote of thanks to the President terminated the proceedings

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF PRESIDENT AND VICE-PRESIDENT OF THE CHAMBER FOR THE YEAR 1932.

In accordance with the prescribed regulations Mr. R. R. Haddow, M.L.C., and Mr. G. L. Winterbotham, M.L.C., were elected President and Vice-President, respectively, of the Chamber for the year 1932.

CHANGES IN THE COMMITTEE DURING 1931.

Mr. D. S. Burn resigned his seat on the Committee in December 1931 and was succeeded by Mr. A. E. Tylden-Pattenson. Messrs. J. C. Hanning and W. M. Petrie resigned their seats in February 1932 and were succeeded by Messrs. J. C. Pender and J. P. Galatti, respectively.

BOMBAY LEGISLATIVE COUNCIL.

Chamber's Representative.

Sir Leslie Hudson, one of the Chamber's representatives on the Bombay Legislative Council, resigned his seat in April 1931 on proceeding to Europe and in accordance with the prescribed regulations Mr. W. G. Lely was elected to serve in his stead. Later in the year Mr. J. R. Abercrombie, the other representative, also resigned his seat and Mr. R. R. Haddow was elected to serve in his stead.

PORT TRUST BOARD.

CHAMBER'S REPRESENTATIVES.

The terms of office of SIR LESLIE HUDSON, the Hon'ble MR. E. MILLER, MESSRS. G. L. WINTERBOTHAM, E. C. REID and W. L. CLEMENT as the Chamber's representatives on the Board of Trustees of the Port of Bombay expired on the 31st March 1931. A ballot was held on the 11th March 1931 and resulted in the election of MESSRS. R. R. HADDOW, E. C. REID, G. L. WINTERBOTHAM, G. H. COOKE and W. L. CLEMENT. MR. G. L. WINTERBOTHAM, later obtained leave of absence from the Board meetings from 4th April to the end of November 1931. A ballot was held on the 16th April and MR. W. G. LELY was elected to serve during MR. WINTERBOTHAM'S absence.

BOMBAY MUNICIPAL CORPORATION.

CHAMBER'S REPRESENTATIVE.

MR. H. L. LEROY, the Chamber's representative on the Bombay Municipal Corporation, having resigned his seat in March 1931, on transfer from Bombay, MR. G. O. PIKE was, in accordance with the prescribed regulations, elected to serve in his stead.

BOMBAY TELEPHONE COMPANY, LTD.

CHAMBER'S REPRESENTATIVE ON BOARD.

MR. G. L. WINTERBOTHAM, the Chamber's representative on the Board of the Bombay Telephone Company, Ltd., having obtained leave of absence from the meetings of the Board, MR. W. G. LELY was nominated to serve during his absence.

BOMBAY SMOKE NUISANCES COMMISSION.

Chamber's Representative.

Mr. R. L. Ferard, the Chamber's representative on the Bombay Smoke Nuisances Commission, having resigned his seat on proceeding to Europe, Mr. H. F. Milne was nominated to serve in his stead.

G. I. P. AND B. B. AND C. I. RAILWAYS LOCAL ADVISORY COMMITTEES.

Chamber's Representative.

Mr. L. A. Halsall, the Chamber's representative on the Local Advisory Committees of the G. I. P. and B. B. & C. I. Railways, having obtained leave of absence from the 4th April to the 9th October 1931, Mr. R. D. Fraser was nominated to serve during his absence. On his return from leave Mr. Halsall resumed his seat on both the Local Advisory Committees.

AUXILIARY FORCE ADVISORY COMMITTEE.

Chamber's Representative.

The term of office of the Auxiliary Force Advisory Committee expired on the 21st June 1931 and the Committee of the Chamber nominated Lt.-Col. W. T. C. Huffam, O.B.E., M.C., A.M.I.M.E., as the Chamber's representative on the new Advisory Committee which took office on the above date.

GOVERNMENT OF BOMBAY ROAD BOARD.

CHAMBER'S REPRESENTATIVE.

MR. J. C. REED was nominated in June 1931 to serve as the representative of the Chamber on the Government of Bombay Road Board during the absence on leave of the HON'BLE MR. E. MILLER.

BACK BAY RECLAMATION SCHEME STANDING ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1928, *Vol. I, page* 4.)

SIR LESLIE HUDSON, the Chamber's representative on the Standing Advisory Committee for the Back Bay Reclamation Scheme, resigned his seat in March 1931 on proceeding to Europe, and SIR JOSEPH KAY was nominated to serve in his stead.

THE SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

CHAMBER'S REPRESENTATIVE ON ADVISORY BOARD.

MR. L. F. TUCKER, one of the nominees of the Chamber on the Advisory Committee of the Sydenham College of Commerce and Economics, having resigned his seat in July 1931, MR. N. S. GOLDER was nominated to serve in his stead.

EMPIRE COTTON GROWING CORPORATION.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1928, *Vol. I, page* 5.)

The term of office of MR. B. C. READE, as the Chamber's representative on the Council of the Empire Cotton Growing Corporation, expired on the 31st March 1931. As MR. READE did not desire to retain his seat on the Council, MR. R. P. SCOTT was nominated to serve as the Chamber's representative for a period of three years from the above date.

TRAFFIC COMMITTEE.

CHAMBER'S REPRESENTATIVE.

SIR LESLIE HUDSON, the Chamber's representative on the Bombay Traffic Committee, having resigned his seat in March 1931 on proceeding to Europe, MR. J. C. REED was nominated to serve in his stead.

BOMBAY SEAMEN'S SOCIETY.

CHAMBER'S NOMINEE.

(*See Report* 1930, *Vol. I, page* 4.)

The Committee in January 1931 re-nominated MR. R. J. F. SULIVAN to serve as a member of the Bombay Seamen's Society under the provisions of Rule 1 (*e*) of the Rules and Regulations of the Society.

INDIAN SAILORS' HOME, BOMBAY.

CHAMBER'S REPRESENTATIVE ON COMMITTEE OF MANAGEMENT.

(*See Report* 1930, *Vol. I, page* 195.)

The Government of India informed the Chamber in August 1931 that they had accepted the recommendation of the Indian Sailors' Home Committee, Bombay, that a nominee of the Chamber should be on the Committee of Management of the Indian Sailors' Home, Bombay, to be constituted on the completion of the construction of the Home. They accordingly requested that the name of the person nominated by the Chamber for the purpose might be intimated to them.

The Committee nominated MR. R. R. HADDOW.

"SAFETY FIRST" MOVEMENT.

A movement was started in Bombay in October 1931 for the inauguration of a "Safety First" Council on the lines of the National Safety First Council, Great Britain, with a view to educating the public in the prevention of injury and loss of life, particularly the prevention of factory and traffic accidents.

The Committee of the Chamber nominated MR. R. J. F. SULIVAN to serve on a^c provisional Committee that was appointed for the purpose of organising and financing the movement, to investigate the various fields where "Safety First" work should be undertaken, and to consider the trades and bodies who should be represented on the various Sub-Committees.

SUB-COMMITTEES.

The undermentioned gentlemen were nominated to serve on the following Sub-Committees of the Chamber for the year 1931–32 :—

Import.

W. Deacon, Esq., *Chairman.*
J. Bullock, Esq.
H. G. Davies, Esq.
S. Fuchsmann, Esq.
A. L. Hutson, Esq.
T. M. Zouros, Esq.

Shipping and Export.

F. H. French, Esq.
H. A. Haracopos, Esq.
A. B. Mallett, Esq.
C. F. Morris, Esq.
J. Vonesch, Esq.
H. Whitehouse, Esq.

Docks and Railways.

E. Donovan, Esq.
R. C. Giles, Esq.
C. H. Hewlett, Esq.
D. W. MacEwan, Esq.
G. Moore, Esq.
A. Peel-Goldney, Esq.

Finance.

A. G. Gray, Esq.
J. B. Greaves, Esq.
A. R. Ingram, Esq.
Sir Kikabhoy Premchand, Kt.
Ellis C. Reid, Esq.
J. G. Ridland, Esq.

Income-tax.

G. M. Bathgate, Esq.
L. Blunt, Esq.
G. C. Pocock, Esq.
C. R. Sharp, Esq.

Agriculture.

W. A. Bell, Esq.
T. C. R. Coleridge, Esq.
T. G. Ralli, Esq.
J. C. Reed, Esq.
R. Scherer, Esq.
R. D. Warren Smith, Esq.

Labour.

H. F. Hobbs, Esq., D.S.O., M.C.
A. B. Mallett, Esq.
R. Mather, Esq.
Col. W. B. Roberts.
F. Stones, Esq., O.B.E.

Mr. A. L. Hutson and Mr. H. G. Davies resigned their seats on the Import Sub-Committee during the year and Mr. R. A. F. Kidson and Mr. W. A. Bell were nominated in their stead.

Mr. A. Peel Goldney resigned his seat on the Docks and Railways Sub-Committee and Mr. J. A. Tower was nominated in his stead; later Mr. Tower resigned his seat and Mr. H. Raper was nominated in his stead. Subsequently Mr. Raper resigned his seat and Mr. A. Peel Goldney was re-nominated in his stead.

Mr. A. G. Gray obtained leave of absence from the Finance Sub-Committee and Mr. Whittington was nominated to serve during his absence. Messrs. A. L. Ingram and J. G. Ridland resigned their seats and Messrs. J. C. Pender and W. Lamond were nominated, respectively, to serve in their stead.

Mr. H. F. Hobbs obtained leave of absence from the Labour Sub-Committee and Mr. B. C. Covell was nominated to serve during his absence.

MEMBERSHIP OF THE CHAMBER.

The total membership of the Chamber on the 31st December 1931 was 163 Chamber Members and 11 Associate Members, against 166 Chamber Members and 11 Associate Members at the end of 1930. The following are the names of the Chamber Members elected during the year under report.

Messrs. Asbestos Cement (India), Ltd. Proposed by Messrs. A. F. Ferguson & Co., and seconded by Lloyds Bank, Ltd.

Messrs. Munjee Nathoobhoy & Co. Proposed by Messrs. Burmah-Shell Oil Storage & Distributing Co. of India, Ltd., and seconded by Messrs. Grahams Trading Co., Ltd.

Messrs. The Wolverhamton Works Co., Ltd. Proposed by Messrs. Walter N. Cresswell & Co., Ltd., and seconded by Messrs. Crawford Bayley & Co.

Messrs. Purdie & Co. Proposed by Burmah-Shell Oil Storage & Distributing Co. of India, Ltd., and seconded by Messrs. W. H. Brady & Co., Ltd.

The London & Lancashire Insurance Co., Ltd. Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Burmah-Shell Oil Storage & Distributing Co. of India, Ltd.

Messrs. John Fleming & Co., Ltd. Proposed by the P. & O. Banking Corporation, Ltd., and seconded by the Sizing Materials Co., Ltd.

Messrs. Grahams Trading Co. (India), Ltd. Proposed by Lloyds Bank, Limited, and seconded by the National Bank of India, Ltd.

Messrs. Ralli Brothers, Ltd. Proposed by the Chartered Bank of India, Australia & China, and seconded by Messrs. Mackinnon Mackenzie & Co.

Messrs. Metcalfe & Hodgkinson. Proposed by Messrs. Mackinnon Mackenzie & Co., and seconded by Messrs. Grahams Trading Co. (India), Ltd.

Messrs. W. Billinton & Co. Proposed by The Lightfoot Refrigeration Co., Ltd., and seconded by Messrs. Mackinnon Mackenzie & Co.

The Mawson Vernon Co., Ltd. Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Messrs. Mackinnon Mackenzie & Co.

Messrs. Worthington Simpson, Ltd. Proposed by Messrs. Mackinnon Mackenzie & Co., and seconded by the Chartered Bank of India, Australia and China.

Messrs. J. Stone & Co. (India), Ltd. Proposed by Messrs. Sir W. G. Armstrong Whitworth & Co. (Engineers), Ltd. and seconded by Messrs. Mackinnon-Mackenzie & Co.

Messrs. Pilkington Brothers, Ltd. Proposed by the Hongkong & Shanghai Banking Corporation and seconded by the South British Insurance Co., Ltd.

Messrs. Ericson & Richards. Proposed by Messrs. W. H. Brady & Co., Ltd., and seconded by Messrs Mackinnon Mackenzie & Co.

The following was elected as an Associate Member :—

Messrs. Hindustan Holland Vanaspati Trading Co., Ltd. Proposed by Messrs. Ralli Brothers and seconded by The Imperial Chemical Industries (India), Ltd.

The following resigned their Chamber Membership :—

Messrs. Bell's United Asbestos (India), Ltd.; Messrs. Balmer Lawrie & Co., Ltd.; Messrs. John Dickinson & Co., Ltd.; Messrs. Walter N. Cresswell & Co., Ltd.; Messrs. Arnhold & Co., Ltd.; Messrs. Sir Alexander Gibb & Partners; Messrs. Macinlop (India), Ltd.; Messrs. Duxburys, Ltd.; Messrs. Kahn & Kahn; Messrs. Ellerman's Arracan Rice and Trading Co., Ltd.; Messrs. Prier de Saone & Co.; Messrs. H. M. Metha & Co.; Messrs. Grahams Trading Co., Ltd.;

Messrs. Ralli Brothers; Messrs. Scales & Adam; Messrs. Compagnie des Messageries Maritimes and Messrs. D. M. Petit Sons & Co.

Messrs. Indian States and Eastern Agency, Ltd., were removed from the list of members under the provisions of Article 22.

Messrs. J. Walter Thompson & Co. resigned their Associate Membership.

TONNAGE SCALE FOR CARDAMOMS.

In October 1931 in reply to a reference from a member on the subject the Committee stated that in view of the fact that only a small quantity of cardamoms was exported from Bombay they did not think it necessary to test the article for tonnage and decided to leave it in the Chamber's Tonnage Schedule at 40 cubic feet to the ton. The scale at which cardamoms in bags should be carried would therefore, as hitherto, be a matter for mutual arrangement between the shipper and ship's agent.

CUBIC CONTENTS OF CYLINDRICAL PACKAGES FOR FREIGHT PURPOSES.

(*See Report* 1930, *Vol. I, page* 203.)

It was mentioned in the Report for 1930 that the Committee had under consideration the question of the method of calculating the cubic contents of cylindrical packages for freight purposes.

As a result of a reference to members the Committee decided to take no further action at the moment.

MEASUREMENT FEES.

REFUNDS.

As a means of assisting trade the Committee decided with effect from 1st August 1931, to reduce temporarily from 100 to 50 the minimum number of packages of uniform dimensions that have to be presented for measurement before a shipper is entitled to a refund of 50 per cent. of the measurement fees paid. Order 16 (*c*) of the "Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay" has been amended accordingly. A consequential amendment has also been made in Order 20 by fixing the minimum amount of refund admissible at Rs. 3 instead of Rs. 4.

FEE FOR SUPERVISING THE WEIGHING OF COTTON.

With effect from 1st August 1931, the Committee decided to reduce the Chamber's fee for supervising the weighing and sampling of imported cotton to the level of that charged for Indian cotton, *viz.*, Rs. 15 per 100 bales or Rs. 5 per hour of the time occupied in doing the work, whichever is greater.

VISIT TO THE CHAMBER OF THE POSTMASTER-GENERAL, BOMBAY.

Mr. G. V. Bewoor, I.C.S., the Postmaster-General, Bombay, met the Committee of the Chamber on the 8th April 1931 and informally discussed the following subjects :—

(1) Delays in the transmission of telegrams between Calcutta and Bombay ;

(2) Timings of the Madras-Bombay Mail;

(3) Air Mail service from Karachi to Bombay.

HIS EXCELLENCY THE GOVERNOR.

Departure on Sick Leave.

Prior to the departure on sick leave of H. E. Sir Frederick Sykes, in April 1931, the President, on behalf of the Committee wrote expressing regret at the indisposition which necessitated His Excellency going home for special medical treatment and hoping that he would shortly return to Bombay fully restored to health. His Excellency replied thanking the President and the Committee for their good wishes.

ATTEMPT ON THE LIFE OF H. E. THE ACTING GOVERNOR.

The following telegram was despatched to the Private Secretary to His Excellency the Acting Governor of Bombay, Sir Ernest Hotson, on the 22nd July 1931:—

"Please convey to His Excellency Committee's indignation at dastardly attempt on his life this morning and express their congratulations on his providential escape."

The following reply was received from the Private Secretary:—

"His Excellency asks me to convey through you his hearty thanks to the Committee of the Bombay Chamber of Commerce for their message of congratulations on his escape in the attempt on his life at the Fergusson College.'

ATTEMPT ON LIFE OF MR. VILLIERS.

On hearing of the attempt made on the life of Mr. E. Villiers, President of the European Association at Calcutta, the President of the Chamber sent him the following telegram on the 30th October 1931 :—

"Chamber heard with much regret of dastardly attack on your life but relieved to learn with no serious consequences to yourself. Please accept Committee's and my own personal congratulations on escape. (*Signed*) MILLER."

FAREWELL DINNER TO SIR LESLIE HUDSON.

The members of the Chamber gave a farewell dinner to Sir Leslie Hudson at the Willingdon Sports Club on the 28th March 1931 as a mark of their appreciation of the eminent services he had rendered to the Chamber and to the commercial community for many years. Sir Leslie Hudson first joined the Committee of the Chamber in 1922 and served on that Committee practically every year since. He was Vice-President in 1923 and President in 1924 and 1927, and had been since 1925 one of the Chamber's representatives on the Bombay Port Trust besides serving on several occasions as one of the representatives of the Chamber in the Bombay Legislative Council.

FAREWELL ADDRESS TO LORD IRWIN.

(*See Report* 1928, *Vol. I, page* 29.)

A deputation from the Chamber consisting of the Hon'ble Mr. E. Miller (President), Mr. R. R. Haddow (Vice-President), Sir Joseph Kay, Messrs. D. S. Burn, A. S. Gillespie, J. C. Hanning, W. G. Lely, M.L.C., A. McIntosh, W. M. Petrie

and R. J. F. Sulivan (Secretary) attended at Government House, Malabar Hill, at 12 o'clock (Noon) on Thursday 16th April 1931, and presented an address on behalf of the members of the Chamber to His Excellency Lord Irwin. The full text of the address and His Excellency's reply will be found in *Volume* **II.**

ADDRESS OF WELCOME TO LORD WILLINGDON.

A deputation from the Chamber consisting of the Hon'ble Mr. E. Miller (President), Mr. R. R. Haddow (Vice-President), Sir Joseph Kay, Messrs. D. S. Burn, A. S. Gillespie, J. C. Hanning, W. G. Lely, M.L.C., A. McIntosh, W. M. Petrie and R. J. F. Sulivan (Secretary) attended at Government House, Malabar Hill, at 10 a.m., on Saturday, 18th April 1931, and presented an address on behalf of the members of the Chamber to His Excellency Lord Willingdon. The full text of the address and His Excellency's reply will be found in *Volume* **II.**

FEDERATION OF CHAMBERS OF COMMERCE OF THE BRITISH EMPIRE.

MEMBERSHIP OF THE ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

(*See Report* 1930, *Vol. I, page* 12.)

It was mentioned in the Chamber's Report for 1930 that the Committee expressed their agreement to the Associated Chambers of Commerce of India and Ceylon becoming members of the Federation of the Chambers of Commerce of the British Empire and to the President of the Association nominating a Vice-President of the Federation. The matter was discussed informally at the annual meeting of the Associa-

tion in December 1930 when it was unanimously agreed to federate with the Federation. Intimation was subsequently received that the President of the Associated Chambers had nominated Sir John Bell as a Vice-President of the Federation.

THIRTEENTH CONGRESS OF CHAMBERS OF COMMERCE OF THE BRITISH EMPIRE.

(*See Report* 1930, *Vol. I, page* 12.)

The Associated Chambers of Commerce of India and Ceylon intimated in August 1931 that the Thirteenth Congress of Chambers of Commerce of the British Empire would be held in New Zealand in 1933 and stated that the alternative periods suggested for the Congress were January-February and October-November. The President of the Associated Chambers was inclined to think that the October-November period would probably be the more suitable to those who might attend the Congress from India and asked for the views of the Chamber on the subject.

The Committee in reply stated that they were doubtful whether this Chamber would be able to send a representative to the Congress. They were inclined, however, to agree with the view of the President that the October-November period would probably be more suitable to delegates from India than the January-February period.

ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

Annual General Meeting, 1931.

The annual general meeting of the Associated Chambers of Commerce of India and Ceylon was held at Calcutta on

the 14th and 15th December 1931. The proceedings were opened by His Excellency the Right Honourable Sir Stanley Jackson, P.C., G.C.I.E., Governor of Bengal. This Chamber was represented by the President, the Hon'ble Mr. E. Miller and the Vice-President, Mr. R. R. Haddow, M.L.C.

The following is a list of the subjects in connection with which resolutions were adopted unanimously by the meeting :—

1. Misapplication of the Pact in restraint of trade.
2. Public expenditure and the necessity for retrenchment.
3. Railway freight rates.
4. The Income Tax (Provident Funds Relief) Act, 1929.
5. Double company super-tax.
6. Uniformity in Excise rules.
7. Municipal taxation on professions.
8. Industrial strikes : Payment for police protection under Act V of 1861.
9. Hire purchase or conditional sales agreements.
10. The Air Mail Service.
11. Jail competition with private enterprise.

The following resolution was carried *nem con* :—

12. Specific customs duties.

The following resolution was withdrawn after discussion :—

13. Customs duty on imported gold thread.

Of the above, Resolution No. 12 was moved by the Bombay Chamber.

ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

Resignation of Tellicherry Chamber.

Intimation was received in December 1930 that the Tellicherry Chamber had resigned membership of the Associated Chambers of Commerce of India and Ceylon.

THE CHAMBER'S DAILY TRADE RETURN.

With a view to reducing the cost of producing the Daily Trade Return the Committee, after consulting the Import and Shipping and Export Sub-Committees, decided from March 1931 to publish the lists appearing on the last two pages of the return, *i.e.*, "Approximate Sailing Dates" and "List of Steamers at Sea" only once a week (on Thursdays) instead of daily. The lists of "Latest Shipping Intelligence of Homeward and Outward Steamers" were amplified so as to embody each day the expected sailings and arrival for a week or a fortnight ahead according to the space available. Formerly such particulars were given for three days only.

CHAMBER'S WEEKLY RETURN OF CLEARANCES.

Previous to April 1931, details were given in the Chamber's Weekly Return of Clearances of the countries to which cotton, wool and goat hair, wheat, linseed, rapeseed and gingelly seed were exported. As the exports of groundnuts and castor seed were larger than those of rapeseed and gingelly seed it was decided, commencing with the return of the 16th April 1931, to substitute the two former for the two latter in the return *i.e.*, details of the countries of destination are now given in the case of groundnuts and castor seed and only the total exports are given in the case of rapeseed and gingelly seed.

STUDY OF ECONOMIC QUESTIONS.

Visit to India of Sir Arthur Salter.

Early in December 1930 it was announced that the Government of India had invited Sir Arthur Salter, the

Director of the Economic and Financial Section of the League of Nations Secretariat, to visit India in order that they might consult him in connection with the proposed creation of an organization for the study of economic questions, including both the continuous interpretations of current developments and the consideration of plans designed to achieve particular purposes.

At the invitation of the Government of Bombay a deputation from the Chamber consisting of Mr. J. R. Abercrombie, Sir Leslie Hudson, Messrs. J. C. K. Peterson, A. G. Gray, G. L. Winterbotham and R. J. F. Sulivan, met Sir Arthur Salter at the Secretariat on the 28th January 1931, and had an informal discussion with him.

Sir Arthur Salter's Report was published on the 10th June 1931, and a copy was placed at the disposal of members.

RULES OF THE EXCHANGE BANKS' ASSOCIATION.

At the instance of a member the Committee addressed the Exchange Banks' Association in December 1931 suggesting that the Banks should advise their clients from time to time of any changes that may be made by the Association in the rules agreed to by the Banks for the conduct of business.

The Committee also asked that the Chamber might at the same time be notified of any such amendments.

THE SILVER CRISIS.

The Associated Chambers of Commerce of India and Ceylon in May 1931 asked for the views of this Chamber on a suggestion of the Karachi Chamber that a representation should be sent to the Government of India impressing on them the necessity of taking steps to try and check any

further collapse of silver and to help to restore it to its former gold price by announcing that the Government of India would not offer any further silver for sale for a period of, say, five years.

In replying to the Associated Chambers the Committee stated that after a careful consideration of the question in consultation with the Finance Sub-Committee of the Chamber, they felt that the Karachi Chamber's dictum that the decision of the Government of India to sell a portion of their silver coinage had been the main factor in causing the collapse of the gold price of silver in 1930 was not tenable. While admitting that the sales by the Government of India of its surplus stocks of silver were partially responsible for the fall in the price of silver, the Committee were of opinion that the main cause of the fall lay in over-production and a decreased use of silver for monetary purposes, although the general slump in commodity prices, had, no doubt, helped. While consumption had decreased production had actually increased. The total world production in 1921 was roughly 172 million ounces but in 1929 it jumped to 260 million ounces though in 1930 it declined to 243 million ounces.

It was pointed out that the holdings of the Government of India were small in comparison with the world's production and any action taken for the stabilization of prices should emanate from the principal producing country, *viz.*, America. The Committee considered that the holding up of the Indian Government's stocks would not materially affect the situation while it would, on the other hand, only result in providing America with a wider market. It seemed to the Committee therefore that the proposal of the Karachi Chamber that the Government of India should announce their determination not to offer any further silver for a period of, say, five years

was extremely undesirable and would simply be playing into the hands of the United States.

In the opinion of the Committee the attitude of the Government of India was correctly defined by the Finance Member in his Budget speech when he stated that the Government would be prepared to co-operate with other silver interests if any practical scheme could be devised for controlling the production of new and the sale of new and existing stocks. Obviously the Government of India could not take action alone, and any international conference which did not realize the absolute necessity for curtailing world production would undoubtedly find it difficult to solve the problem.

On the whole the Committee were strongly of opinion that no case had been made out for a representation by the Associated Chambers to the Government of India on the lines indicated by the Karachi Chamber.

On consulting the replies received on this subject from the various Chambers, the President of the Associated Chambers, came to the conclusion that, in view of the difference of the opinions expressed, it was possible for him only to address a very general letter to the Government of India on the subject. Accordingly, in addressing the letter, the Association drew attention to the fact that in his budget speech of 1930 the Hon'ble Finance Member announced that the Government of India would be prepared to co-operate with other silver interests, if any practical scheme could be devised for controlling the production of new silver and the sales of new and existing stocks. In his speech of 1931, on 28th February, Sir George Schuster referred to his offer, and to the response of the representatives of the main producing interests in America, whose general idea was that, whereas

their own production of silver should remain unrestricted, Governments and others holding large stocks of silver should refrain from releasing their holdings, and leave the world's markets free for the new production. After referring to the impossibility of participating in such a one-sided arrangement, and touching on the different aspects of the situation, the Hon'ble Member explained that he was led to the conclusion that, if there was to be an International Conference of any kind for dealing with silver, it would be of far greater value to the world if it could deal with all those other factors in the world situation which might be affected by international co-operation.

The Association added that the situation had—as was natural—engaged the serious attention of the Chambers, and it had of course been discussed at length in the public Press. The Chambers did not propose to refer in detail to any of its aspects at the moment, their object in addressing the Government of India on the subject being solely to enquire whether Government were in a position to say what the prospects were of an International Conference being convened to consider the situation. For themselves, the Chambers considered that such a Conference was urgently required, and they urged that the Government of India should press on the Home Government, the vital necessity of endeavouring to arrange a Conference which would, as Sir George Schuster suggested, deal not only with the question of silver sales, but also with other factors affecting the international situation.

In acknowledging the receipt of a copy of the above-mentioned letter, the Committee drew the attention of the Associated Chambers to the correspondence initiated by Lord Hunsdon in *The Times* of 22nd July 1931 and continued by a number of leading economists and statesmen. Some

highly interesting proposals for the remonetization of silver were ventilated in this correspondence. The Committee added that it was this wider aspect of the question which had been engaging their attention.

In the meantime the Associated Chambers forwarded to the Chamber a copy of the reply that had been received from the Government of India. The latter stated that the question had had their constant attention. but they were of opinion that until the producers of silver—especially the American producers—showed signs of willingness to consider some restriction of production, there was little likelihood of a Conference being effective. A copy of the Associated Chambers' letter was forwarded by the Government of India to the Secretary of State for India.

In acknowledging the above letter, the Associated Chambers brought to the notice of the Government of India that one of the Chambers had suggested that India should agree to refrain from selling her silver on the following lines—that the U.S.A. should take over a portion for gold at, say, 1s. 3d. per oz.: that at the end of the financial year in March 1932 the U.S.A. should take over a further amount of India's surplus silver at, say, 1/6 per oz. : this process to go on for, say, 5 years, if it was found feasible the quantity and the price should be settled each year.

The Committee suggested to the Associated Chambers that the Government of India should again be urged to take more active steps towards the promotion of an International Silver Conference at the first suitable opportunity.

A copy of the Associated Chamber's further letter to the Government of India was subsequently received by the Chamber. In this representation it was pointed out that

the Chambers fully appreciated the opinion of the Government of India that until the producers of silver, especially the American producers, showed signs of willingness to consider some restriction of production, there was little likelihood of a Conference proving effective. They noted also the remarks on the subject made by the Hon'ble Finance Member in the Legislative Assembly on 11th September 1931 when he expressed the view that there was no chance of achieving any kind of agreement with American interests which would offer hope of permanent improvement in the price of silver.

The Associated Chambers explained that the subject had continued to engage the consideration of the Chambers, and that they had observed with interest the discussions with regard to it which had been proceeding in other countries. The Association drew the attention of the Government of India to a Report which had been circulated by the International Chamber of Commerce, and which was presented by a Committee of experts as a result of a meeting held in London on 24th and 25th September 1931. The Committee was appointed for the purpose of reporting on the practicability of immediate international action with a view to influencing the production, sale or price of silver. They commented *inter alia*, that of the total annual production of silver, estimated for 1931 at less than two hundred million ounces, the larger proportion was controlled by a few corporations in America which, if they had a working agreement with the Indian Treasury, giving all participants a reasonable quota of world sales, should be capable of keeping silver at a price fair to both buyers and sellers "so long as they supply the market with judgment". The Committee went on to recommend that the possibility should therefore be investigated of bringing the North American producers and refiners

into a sales agreement with the Government of India, other substantial interests being also brought into agreement.

The recommendation suggested the desirability of an International Conference, and the Chambers understood that there had recently been a revival, in America, of the movement for such a Conference; for it was reported that Senator Pittman had raised the question in the Senate of the United States. The suggestion had also been advocated by the Silver Association which had urged that prompt consideration should be given to the proposal that His Majesty's Government, with the support, if possible, of the Dominions, should convene, or agree to participate in, an International Conference on silver, with a view to its re-introduction into the world's monetary system. The Associated Chambers asked if they might be informed whether any further consideration had been given, by the Government of India, to the question of endeavouring to promote such a Conference. It seemed to them that the time was favourable for action, and that there was a possibility that the American producers—whose attitude previously stood in the way of an agreement being affected might be prepared to reconsider the position and to be less unreasonable in their view.

DELAYS IN HIS MAJESTY'S ASSAY OFFICE, BOMBAY.

The Committee addressed the Government of India in December 1931 drawing attention to the inordinate delay that had been experienced by the trade in the issue of assay certificates by His Majesty's Assay Office at Bombay. The Committee stated that they understood that under normal conditions the time taken to issue assay certificates was 4 days, but for some time past the delay had been as much as

6 weeks and 2 months. By reason of these delays the trade was suffering serious inconvenience and ran considerable risk.

From enquiries made by the Committee it appeared that the delay in the issue of assay certificates might be expected to continue for some time to come, and was due to the fact that the staff was altogether inadequate to deal with the work then offering. There were at the time of writing nearly 3000 samples in hand and the Assay Office was receiving daily about twice as many samples as it could deal with. The Committee expressed an earnest hope that immediate steps would be taken to increase the staff in order that the trade might have no cause for complaint in future.

GOVERNMENT RUPEE AND STERLING SECURITIES.

The Associated Chambers of Commerce of India and Ceylon in July 1931 forwarded to the Chamber a copy of a letter that had been addressed by the Bengal Chamber to the Government of India suggesting that Government should as early as possible support the market for rupee and sterling securities by themselves making open market purchases of their issues. The Bengal Chamber stated that it was satisfied that if the Government of India were to adopt this policy there would be an immediate and beneficial effect in strengthening and popularising the loans ; and it felt that, if Government were to come in as buyers in this way, it would not in fact be necessary to make purchases to any great extent, nor would Government need to assume any great liability, because the Chamber was convinced that the markets would respond quickly. In very strongly commending the consideration of this suggestion to the Government of India, the Bengal

Chamber urged, in support of the action which it had indicated, that it would give confidence to present and prospective holders of the Government of India's securities ; and this confidence was very much to be desired at the present moment, particularly with a view to ensuring that any new loan in contemplation should be on terms not less favourable to Government than in the case of last year's. This could be achieved only if the position of existing issues was supported and improved.

The Committee of the Bombay Chamber addressed the Government of India strongly supporting the Bengal Chamber's representation.

The Government of India in replying to the Bengal Chamber stated that they had come to the definite conclusion that, although in normal times there might be some balance of advantage in the plan recommended by the Chamber, it had also serious disadvantages and would in recent months, when conditions had been affected by quite abnormal factors, in all probability have proved not only ineffective but extremely dangerous.

CURRENCY NOTE REFUND RULES.

(*See Reports* 1925, *Vol. I, page* 29 ; 1926, *Vol. I, page* 43 ; 1927, *Vol. I, page* 20 ; 1930, *Vol. I, page* 16.)

It was mentioned in the Chamber's Report for 1930, that in replying to a reference from the Associated Chambers this Chamber had strongly advocated the reframing of the Currency Note Refund Rules so as to avoid undue hardship on the holders of mismatched notes of the denominations of Rs. 5 and Rs. 10.

The Chamber was subsequently informed that the Associated Chambers had addressed the Government of India urging that the whole question might be examined in order that some alteration of the existing procedure might be made with a view to meeting the difficulties experienced by the commercial community.

The Government of India in replying to the Associated Chambers stated that the latter did not advocate a reversion to the system in force before 1927 but put forward two suggestions, *viz* :—

(*a*) That improved facilities should be made available for remittances between the public and branches of the Imperial Bank of India and Currency Offices.

(*b*) That halves of mismatched notes on which payment was not made under the rules should not be impounded but that arrangements should be made to put the owners of two halves of a note presented at different times in communication with one another so that they could arrange to recover the full value of the note.

As regards (*a*) the Government of India stated that in their opinion the facilities already offered for remittances were liberal and that no modifications in procedure or lowering of cost appeared to be necessary, but if the Associated Chambers had any specific recommendations to make in this connection the Government of India would be pleased to consider them. As regards (*b*) the presumption was that the suggestion referred to notes of the Rs. 5 and Rs. 10 denominations only, as there was already provision in the rules for payment of half value on a half note of higher denomination. In order to carry out the suggestion it would be necessary to have a complicated and expensive system of registration,

involving an increase of staff in all the Currency Offices. The Government considered that a considerable increase in the cost of administration would not be justified merely for the purpose of providing for a few cases of loss which could be avoided if the persons concerned took the trouble to examine mismatched notes presented to them.

BOMBAY RETRENCHMENT COMMITTEE.

The Finance Member of the Government of Bombay, in March 1931, appointed a Committee for the purpose of suggesting proposals for retrenchment. This Committee forwarded to the Chamber towards the end of July 1931, a general questionnaire that had been issued by them and invited the Chamber to submit replies to the questions in which members were interested. The Committee accordingly, in consultation with a Special Sub-Committee, submitted replies copies of which will be printed in full in *Volume* **II.**

COURT FEES (BOMBAY AMENDMENT) BILL.

A Bill was introduced in the Bombay Legislative Council in February 1931 which had for its object the amendment of the Court Fees Act 1870 in its application to the Presidency of Bombay. In the statement of objects and reasons attached to the Bill it was mentioned that the Court Fees (Bombay Amendment) Act, 1926, would expire on the 31st March 1931. Its duration, which was originally limited to two years, had since been extended from year to year as it was intended that if at the period specified the financial position still made it necessary, its life should be extended. The experience of the last five years had amply proved the necessity of permanently enhancing the Court Fees in certain cases for the purpose

of increasing the revenue of Government. It was therefore proposed to allow the Court Fees (Bombay Amendment) Act of 1926 to expire and to introduce a fresh Bill on a permanent basis.

When the Bill came up for first reading in the Council the motion was defeated.

The Government of Bombay subsequently introduced another Bill extending the life of the 1926 Act for another year. This was duly passed by the Council.

INDIAN STAMP (BOMBAY AMENDMENT) ACT.

A Bill (No. X of 1931) was introduced in the Bombay Legislative Council during the February session for the purpose of amending the Indian Stamp Act, 1899, in its application to the Presidency of Bombay. In the statement of objects and reasons attached to the Bill it was mentioned that the Indian Stamp (Bombay Amendment) Act, 1922, would expire on the 31st March 1931. The Act was extended in the past from year to year as it was intended that if, on the expiry of the period specified, the financial position still rendered its continuance necessary, its life should be extended. The experience of the last nine years had amply proved the necessity for its permanent retention. As the Act had been amended from time to time since it was passed and, as further changes were proposed to be made in it, it was considered desirable, from the legal point of view, to allow that Act to expire and to re-enact it in an up-to-date form. In revising the law opportunity had been taken to bring the rates of duty leviable on a Bond, Bottomry-bond, Conveyance, Lease and a Reconveyance of Mortgage Property to a certain extent into line with those in force in Bengal.

The Bill was severely criticised in the Legislative Council and eventually was passed in a modified form re-enacting for another year the Bombay Stamp (Amendment) Act which is in force at present.

BOMBAY SUCCESSION DUTY BILL.

A special session of the Bombay Legislative Council was held on the 30th November 1931 for the purpose of considering a Bill to provide for a Succession Duty in the Presidency of Bombay. In the statement of objects and reasons attached to the Bill it was mentioned that the object of the Bill was to provide for a succession duty on certain classes of property devolving by inheritance or succession or survivorship or under a will. The property chargeable included all immovable property within the Presidency, all movable property within or without the Presidency, any interest or income arising from such property and annuities. The Bill affected all classes, including the Hindu joint family, but provided for certain exemptions or concessions to close relatives or in the case of agricultural land or trust property ; and the first two thousand rupees of the value of the property were exempted from the duty. When court-fee for probate or letters of administration had been paid the property would be *pro tanto* exempt from duty. Similarly court-fee would not be payable if succession duty had been paid. Details as regards the method of collection and the determination of the sum to be paid (together with the procedure or appeals) were provided for in the Bill or were left to be supplemented by rules which would be subject to the approval of the Legislative Council.

The Bill was supported by the Chamber's representatives in the Council but was rejected by a large majority when it came up for first reading.

THE INDIAN FINANCE ACT, 1931, AND THE INDIAN FINANCE (SUPPLEMENTARY AND EXTENDING) ACT, 1931.

The Finance Bill was introduced in the Legislative Assembly on the 28th February 1931. In the statement of objects and reasons attached to the Bill it was mentioned that the object of the Bill was to continue certain provisions of the Indian Finance Act, 1930, which would otherwise cease to have effect from the 1st April 1931, and to provide Government with additional sources of revenue during 1931-32 by varying the existing scale of customs duties, excise duties, income-tax and super-tax.

The Bill provided for the continuance for a further period of one year of the existing provisions regarding salt duty, inland postage rates and the credit to revenue of interest on securities forming part of the Paper Currency Reserve.

The Committee of the Chamber in a telegram to the representative of the Associated Chambers in the Legislative Assembly strongly protested against the proposed increases in income-tax which they considered to be most onerous on individuals and companies. They felt at the same time that agricultural incomes should no longer be exempted and strongly favoured the levy of succession duties.

In a further telegram to the Chamber's representative in the Council of State the Committee stated that they felt that the income-tax proposals were designed to side-track the demands for a reduction in the salaries of Government

officials and pointed out that the proposed increases constituted an intolerable burden on the European and Indian commercial community who were already suffering from reduced salaries and loss of bonuses. The Committee stated that commerce could not stand any further taxation and that if Government were unwilling to consider the alterna ive proposals suggested by them they would prefer to leave the budget unbalanced. The Committee urged that retrenchments must be effected and preferr d to awai: the recommendations of the Retrenchment Committee before agreeing to the intolerable burden imposed by the 'ncome-tax proposals.

The income-tax proposals were strenuously opposed in the Legislative Assembly which passed the second reading of the Bill with several amendments. The Governor-General then submitted certain other recommendations to the Assembly which however refused to accept them. The Bill was accordingly sent to the Council of State in the form in which the Governor-General had recommended the Assembly to accept it. The Council of State consented to the Bill in this form after it had been certified by the Governor-General under the provisions of Section 67B of the Government of India Act.

The schedule of the rates of income-tax embodied in the Act as finally passed was as under :—

Rates of Income-tax.

A. In the case of every individual, Hindu undivided family, unregistered firm and other associations of individuals not being a registered firm or a company :—	
	Rate.
(1) When the total income is less than Rs. 2,000	*Nil.*

(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Six pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Nine pies in the rupee.
(4) When the total income is Rs. 10,000 or upwards, but is less than Rs. 15,000.	One anna in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs.20,000.	One anna and four pies in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna and seven pies in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs.40,000.	One anna and eleven pies in the rupee.
(8) When the total income is Rs. 40,000 or upwards,but is less than Rs. 1,00,000	Two annas and one pie in the rupee.
(9) When the total income is Rs. 1,00,000 or upwards	Two annas and two pies in the rupee.
B. In the case of every company and registered firm, whatever its total income	Two annas and two pies in the rupee.

A Bill to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions was introduced at a special session of the Legislative Assembly in November 1931.

In the statement of objects and reasons attached to the Bill it was mentioned that the object of the Bill was to continue certain provisions of the Indian Finance Act, 1931,

to the 31st March 1933; to increase the import duties on brown sugar, boots and shoes, artificial silk yarn and thread· artificial silk piecegoods, camphor and electric bulbs; to impose import duties on raw cotton, machinery and dyes; to impose a surcharge of 25 per cent. on all import duties other than the new duties on raw cotton, machinery and dyes, and on all excise duties including salt; to impose a surcharge on income-tax of 12½ per cent. on the current financial year and of 25 per cent. in the financial year 1932-33; to levy income-tax on incomes between Rs. 1,000 and Rs. 1,999 per annum; and to increase the rates of postage for letters and postcards.

Clause 3 provided for the following important alterations in customs tariff:—

(1) Levy of an import duty of 6 pies per pound on raw cotton;

(2) Levy of an import duty of 10 per cent. on machinery;

(3) Levy of an import duty of 10 per cent. on dyes;

(4) Increase in the import duty on brown sugar from Rs. 6-12 to Rs. 7-4 per cwt;

(5) Increase in the import duty on boots and shoes from 20 per cent. *ad valorem* to 20 per cent. *ad valorem* or 4 annas per pair, whichever is higher;

(6) Increase in the import duty on artificial silk yarn and thread from 10 per cent. *ad valorem* to 15 per cent. *ad valorem.*

(7) Increase in the import duty on artificial silk piecegoods, camphor and electric bulbs from 20 per cent. to 40 per cent. *ad valorem.*

Clauses 4 and 5 provided for a surcharge of 25 per cent. on all customs import duties exceeding 2½ per cent. *ad valorem*, including those specified above excepting the new duties on raw cotton, machinery and dyes, and on all excise duties including salt.

Clause 6 read with clause 2 provided that the rate of postage on all inland letters and postcards should be increased

by 50 per cent., *i.e.*, the rate for an ordinary letter should be one anna and six pies instead of one anna, and the rate for the ordinary inland postcard should be nine pies instead of six pies.

Clause 7 (1) provided that incomes of Rs. 1,000 and upwards but less than Rs. 2,000 should be subject to income-tax at the rate of 2 pies in the rupee in the financial year 1931-32 and of four pies in the rupee in the financial year 1932-33.

Clauses 8 (1) and 9 provided that the rates of income-tax and super-tax previously in force should be increased by 12½ per cent. in the financial year 1931-32 and by 25 per cent. in the financial year 1932-33.

It was stated that the Indian Income-tax Act was not so drafted as to provide for such a contingency as a change of income-tax and super-tax rates in the middle of a financial year, at a time when some assessments for the year would have been completed, while others were yet outstanding and when certain payments of salaries and interest on securities would have already been made after deduction of tax at the rates hitherto in force. It was for this reason that clause 7 (2) and clause 8 (2) had been inserted, making certain adaptations of the procedure laid down by the Act and giving the Central Board of Revenue authority to deal with any unforeseen difficulties that might arise; if experience should show that a literal application of the existing law would produce inequitable results. These clauses and any rules made under them would necessarily be of an ephemeral character.

Clause 10 provided for the credit to revenue till 31st March 1933 of interest on securities forming part of the Paper Currency Reserve.

The Bill was strenuously opposed in the Legislative Assembly and after being rejected by the latter by a majority was certified by the Governor-General and passed by the Council of State.

The attitude of the Committee to this Bill was set forth in the following resolution adopted on 11th November 1931 :—

"The President to oppose increased income-tax being made retrospective on salaries and interest on securities.

"The President to endeavour to obtain an assurance from Government that at the time when the Budget is normally presented an opportunity will be given to consider proposals for raising revenue alternative to those now to be enacted. Also that Government will undertake meantime to consider any such proposals put forward by responsible bodies.

"The above to be subject to alteration at the President's discretion after discussion with the European Group at Delhi."

Speaking on the Bill in the Council of State after it had been certified by H. E. the Viceroy, the Hon'ble Mr. E. Miller mentioned that the Finance Member had explained elsewhere that it was the Government's original intention that the proposed surcharge of 25 per cent. on salaries should not come into effect until the date on which the Bill was introduced and that it was only when this was found impossible under the Income-tax Act in its existing form, which provided that any income-tax imposed must apply for not less than a financial year, that the proposal was amended to a surcharge of 12½ per cent. for the financial year 1931-32 and 25 per cent. for the year 1932-33. That being so and being President and representative in the Council of State of what he believed the Government considered a reasonable and sober-minded body, he did not feel he could reasonably demand something which

he was informed, was, under existing conditions, legally impossible.

With regard to the other proposals for surcharge on import duties and new duties imposed, he added that the Bombay Chamber of Commerce was not satisfied that in every case the measures proposed were the best as emergency duties and they felt that other channels might be explored with advantage. They were therefore strong'y opposed to agree to these in every case for so long a period as 18 months, and he was instructed to request Government to give this House a definite undertaking, (1) " That at the time when the Budget was normally presented and discussed, *i.e.*, during February-March session, an opportunity would be given for the consideration of alternative proposals for raising revenue during 1932-33 other than those enacted by the Supplementary Act and (2) " That in the meantime Government would consider and investigate any such proposals that might be put forward by responsible bodies or individuals."

He thought it might also be necessary at the next session to reduce some import and excise duties, and in this connection it seemed to him that two duties which would have to be carefully watched were those connected with motor-cars and petrol. The duties were now so high that they must seriously affect transport.

With regard to retrenchment, he had made a rather hurried examination of the Retrenchment Committee's recommendations in their *interim* report and he thought that where these had not been accepted by Government in full the reasons given had, in most cases, been fair and reasonable. In some cases however he thought that the Retrenchment

Committee in their anxiety to cut down expenditure quite failed to appreciate the importance of maintaining the efficiency of certain services. Continuing Mr. Miller said :—

" Civil Aviation has received a severe blow and in these times the foolish policy of reserving this as a ' key ' industry and confining it to Indian enterprise should be thrown overboard and the service should be extended all over India by whatever method is available. If Indian firms come forward, by all means let them be encouraged, and in this connection Messrs. Tatas deserve the fullest support in their attempt to establish a Karachi-Bombay-Madras service.

" I hope the Government will not let this opportunity pass merely for the sake of effecting some small economy, but rather have the big idea and the vision to see that not to assist this venture would be a retrograde step which may cost the country more in the long run. In matters of this sort and all other forms of opening up communications, we cannot afford to lie back and await better times. It is not a business proposition to adopt this resigned attitude.

" It was suggested by an Hon'ble Member in the other House that the Budget should be balanced by loans which proposal the Hon'ble Finance Member quite rightly rejected. But having balanced our Budget and maintained our credit in the eyes of the world, I think it is quite a fair business proposition to recommend the floating of loans for specific development schemes, such as opening up communications in the interior and fostering all agricultural activities.

" One word more and I have done, and I am afraid this comment of mine will be unpopular with the Services to which I am referring, amongst whom I like to think I count many friends of long years standing. My remarks are connected with the 10 per cent. cut to which they have agreed but which will first take into account the increased income-tax before the deduction is made. I think the general feeling is that in consenting to this qualified cut, these Government officials have not entered quite so fully into the spirit of retrenchment as is generally the case in other circles. I do think that a flat 10 per cent. cut in these days of stringency is not an unreasonable proposal, particularly as the cut is to be the first charge to be withdrawn as soon as the financial position permits.

"In conclusion I would appeal to all Hon'ble Members of this House to pass the Bill as recommended by H. E. the Viceroy; times are critical and although we may not see eye to eye with the Government, I think in the interests of the country and her credit we should support the Bill and the Government."

Replying to the debate, the Hon'ble the Finance Member referred to the two points on which the Hon'ble Mr. Miller asked for assurances from Government Sir George Schuster said: "I have no difficulty at all in giving him the second assurance, and if he, or those whom he represents, have any proposals that they wish us to consider, we shall certainly go into them very carefully indeed. I do not wish to hold out any hope that we ourselves see the possibility of any substantially new and different forms of taxation which could be introduced on the occasion of the next Budget and substituted for some of the existing taxes, for I cannot myself see any possibilities of taxes which could produce large sums of revenue which it would be possible to introduce at that stage. But we have still two or three months before us and conditions may change, amd may make it possible to take up alternative measures. In the meanwhile I would ask my Honourable friend to be content with my assurance on the other point, that if he or his constituents have any suggestions to make, we shall give them our most careful consideration."

INCOME-TAX ON PROVIDENT FUND CONTRIBUTIONS.

(*See Reports*, 1915, *pp.* 46, 264; 1920, *Vol. I, page* 11; 1921, *Vol. I, page* 29; 1923, *Vol. I, page* 13; 1926, *Vol. I page* 138; 1927, *Vol. I, page* 50; 1928, *Vol. I, page* 58; 1929, *Vol. I, page* 15; 1930, *Vol. I, page* 25.)

The Income-tax Officer, Salary Branch, Bombay, on the 27th October drew the attention of the Chamber to

Section 58E of the Indian Income-tax (Provident Funds Relief) Act of 1929, under which "annual accretion" as defined by Section 58A (*f*) of the Act to the balance at the credit of an employee for a year with the provident fund established by his employers, was required to be included in his total income for that year. He accordingly requested the Chamber to collect and pay income-tax due to the salaries of its employees, in future, under Section 18 (2) of the Income-Tax Act, 1922, at the rate applicable to their total yearly income from salary to be estimated after taking into account the annual accretions. For example :—If an employee drew Rs. 160 per mensem as salary, which was below the taxable limit, and his employers contributed 5 per cent. of the salary towards his provident fund account, allowing 5 per cent. per annum interest on his and their contributions in his case, he would have to pay income-tax at the existing rate of 6 pies in the Rupee on Rs. 152 per mensem (salary Rs. 160 less his contribution Rs. 8), as his total yearly income from salary including annual accretion would fall between Rs. 2,000 and Rs. 4,999 per annum. Similarly an employee drawing Rs. 830 per mensem taxable at 9 pies in the rupee would come into the next higher rate of 12 pies in the rupee by taking into account the annual accretion on his case for rate purposes.

The Income-tax Officer also asked the Chamber to adjust in its next statement of tax on the salaries of employees the differences of tax arising from the calculations of the tax to be made in the above manner since the date from which the recognition to the Chamber's fund under Section 58B (1) of the said Income-tax (Provident Funds Relief) Act of 1929 took effect as required by the proviso to Section 18 (2) of the Income-tax Act, 1922.

After consulting the Income-tax Sub-Committee the Committee replied that in their opinion the "annual accretion"

was not "salary" within the definition of Section 7 of the Income-tax Act, 1922, so as to justify the Income-tax Officer in requiring the Chamber to deduct income-tax from the salary of an employee under Section 18 (2) of the Act at the rate at which such employee was liable to tax, on the assumption that his total income exceeded the amount of the annual "salary" which he received from the Chamber. The Committee mentioned that they were advised that under Section 18 (2) of the Act any person (which included a firm or company) responsible for paying any income chargeable under the head "salaries" should, at the time of payment, deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head. Consequently, if an employee were in receipt of a salary of Rs. 500 a month, payable monthly, the employer would, apart from the provisions of the Income-tax (Provident Funds Relief) Act, 1929, be obliged upon each payment of the salary to deduct tax at the rate applicable to a total annual income of Rs. 6,000. By reason of Section 58F (1) of the Provident Funds Relief Act, and on the assumption that the employee's contribution to the Provident Fund was 5 per cent. of his salary, tax would be deducted by the employer on Rs. 475 at the rate applicable to a total annual income of Rs. 6,000. The question for consideration therefore was whether the annual accretion in any year constituted income chargeable under the head "salaries" as defined by Section 7 of the Act. Section 7 enacted "that the tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of or in addition to any salary or wages which are paid (*inter alia*) by or on behalf of any private employer."

The annual accretion would comprise the total of the contributions of employer and employee plus interest. Dealing first with the contributions of the employee, the Committee did not see how these could be considered to be salary. In arriving at the total income of the employee, the amount of his contribution had already been taken into consideration for the purpose of ascertaining the rate of tax applicable to him, in that, in the example given he had paid tax monthly on Rs. 475 based on an annual income of Rs. 6,000. If the accretion (*i.e.*, Rs. 25 per month) was to be taken into consideration again, then he would be scaled twice over, once for the purpose of ascertaining the rate at which he paid tax on his salary, and the second time for the purpose of ascertaining the rate at which he paid tax on his total income. The excess figure of Rs. 25 per month on the second scaling being Rs. 25 in excess of the monthly salary receivable by the employee could not therefore be salary. The interest credited on the employee's contribution likewise, in the opinion of the Committee, could not be salary. The contributions of the Chamber were not, in their opinion salary, or any annuity, pension or gratuity, or any fees, commissions, perquisites or profits received by the employee in lieu of or in addition to any salary, nor was the interest on these contributions. Such being the case the liability to deduct tax under Section 18 (2) did not arise as regards the annual accretion of each member of the Provident Fund of the Chamber. It was true that by reason of Section 58E of the Income-tax (Provident Funds Relief) Act, 1929, the contributions to the provident fund by and on behalf of the employee although not actually received by him were to be deemed to have been received by him in each year, but that provision seemed to the Committee to be designed for the purpose of ascertaining his total income for that year, and did not

in their opinion, convert a sum which was not salary, into salary, so as to oblige the Chamber to deduct tax from the monthly salary of the employee at the rate applicable to his total income for the year, instead of at the rate applicable to the estimated income of the assessee under the head "salaries" under Section 18 (2) of the Income tax Act, 1922. Under the circumstances the Committee regretted they were unable to comply with the Income-tax Officer's request which, in their opinion, was not justified in law.

In the above connection it might be mentioned that at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1931, the following resolution which was moved by the Bengal Chamber was adopted unanimously :—

"This Association draws attention to the inequitable effect of the provisions of the Income-tax (Provident Funds Relief) Act 1929 inasmuch as these in practice result, in certain cases, in subjecting to income-tax employees who would not otherwise be liable, or in making them liable at higher rates, to such an extent that employers have seriously to consider whether in the interests of these employees they are justified in applying for recognition".

INCOME-TAX.

Carry Forward of Business Losses.

The Associated Chambers in April 1931 asked for the views of this Chamber in regard to a suggestion of the Bengal Chamber that the Association should impress upon the Government of India the views of the Chambers in regard to the introduction of the principle of allowing assessees to set off, against business profits losses that occurred in preceding years. The Bengal Chamber in its letter to the Associated Chambers invited a reference to the remarks of the Finance

Member on the subject in his budget speech. It seemed to the Committee of the Bengal Chamber desirable that the Associated Chambers should take an early opportunity of impressing upon the Government of India that they entirely adhered to the views expressed by them on the various occasions upon which the question had been under consideration by the Association. It was the subject of resolutions at the annual meetings in 1922, 1925, 1926 and 1929 : and upon the last of these occasions Sir George Schuster said quite definitely that the financial ground was the one ground on which he felt it impossible to do anything for the time being. It was observed that several members of the Council of State and of the Assembly took the opportunity to emphasize the point. In the Council of State it was referred to by the Honb'le Mr. Browne, the Hon'ble Sir Maneckji Dadabhoy and the Hon'ble Rai Bahadur Lala Ram Saran Das : and in the Assembly by Sir Hugh Cocke and Mr. H. P. Mody. These members of the Legislatures all clearly expressed their opinions in the matter, and without any possibility of question. they spoke for the business community of India. The Bengal Chamber realized that in present circumstances no useful purpose would be served by pressing for the immediate introduction of the principle, but they thought that the Association should address the Government of India recording their adherence to the views embodied in the resolutions that had been adopted from time to time.

The Committee in reply stated that they favoured the proposal put forward by the Bengal Chamber and were informed later that the Government of India had been addressed by the Associated Chambers on the lines suggested by the Bengal Chamber.

INCOME-TAX.

Double Depreciation Allowance on Machinery Running Day and Night.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Bombay on the 16th December 1929, a resolution on the above subject was moved by the Punjab Chamber and, after discussion, was, by leave of the meeting, withdrawn. The Associated Chamber in June 1931 forwarded to this Chamber a copy of the following memorandum which had been prepared by the Central Board of Revenue on the subject and submitted to the Government of India who had approved of the Board's conclusions.

In August 1930, Sir Alexander Tottenham, Member of the Central Board of Revenue, had an interview with representatives of the Punjab Chamber of Commerce on the subject mentioned above. The question was discussed in general terms and Sir Alexander Tottenham undertook to examine the matter in consultation with Commissioners of Income-tax. In December 1930, the Indian Merchants' Chamber raised the same question and suggested that double the machinery rate of depreciation should be allowed for spinning and weaving mills that were working double-shift.

As a result of its enquiries, the Board finds many difficulties in the way of any proposal to make the rate of depreciation allowed on machinery and plant vary with the number of hours worked, either in the simple manner suggested by the Indian Merchants' Chamber or by some modification of that proposal. Authorities on the subject of depreciation are agreed that, while running hours cannot be altogether ignored, they are, generally speaking, a very unimportant factor from the point of view of wear and tear compared with the age of the machine.

In "Depreciation and Wasting Assets" by Leake, 4th Edition (Isaac Pitman & Sons), for example, the following passage occurs :—

"Use, therefore, or the amount of work done by the plant is not generally the dominating depreciation factor. The only exception to this rule is when the plant is of such a nature that the amount of

actual wear caused by work done will obviously be the dominating depreciation factor, as with steel rails, which if used enough will wear out before they rust out..... It is astonishing how rarely the rate of destruction of value, due to actual use, overtakes the rate of destruction due to constant and inevitable decay and liability to obsolescence."

As a general proposition, it may be stated that, apart from renewals of small parts, bearings and the like, a machine which runs continuously for 24 hours will possibly last as long as a machine that runs only for 12 hours a day, in that the process of starting and stopping, with their attendant heating and cooling, expansion and contraction, are more responsible than anything else for the deterioration of a machine.

The Board has made some enquiries as to the practice in the United Kingdom and considers that the utmost weight should be attached to the practice of the authorities in that country in view of their vast experience. The result of the Board's enquiries shows that extra depreciation for overtime running is only allowed in a few special cases, namely, match manufactories, presses that are used to print both morning and evening editions of a newspaper, and paper mills. For match manufactories, the extra allowance is 25 per cent. of the normal rate for the proportionate part of the year during which the machinery is worked both day and night, but the extra allowance does not apply to steam raising plant. The extra allowance for printing presses is left to the discretion of the assessing officer and is in any case subject to proof that (*a*) the life of the plant has been substantially reduced, (*b*) the additional wear and tear has not been made good by extra expenditure on maintenance and renewals, and (*c*) that the actual hours of running are longer than would normally be the case if only one edition of the paper were printed. For paper mills, the normal depreciation is increased from 5 per cent. to 7½ per cent. where the mills are run day and night. It is particularly important to observe that no extra depreciation for overtime running has been allowed in the United Kingdom for the textile mills although these are the mills in respect of which the concession has been asked for in India.

These are the objections, in principle, to the proposal, and it is perhaps not necessary to make an elaborate statement of the difficulties that would arise in practice, particularly in dealing with machinery

that normally runs day and night, as, for instance, electrical power houses; machinery that runs in only certain seasons of the year, *e.g.*, cotton ginning machinery; and machinery that is worked for less than the normal working hours. It would clearly be very difficult to fix normal working hours for each industry and to verify the actual period during each year for which the machinery was worked at more or less than the normal number of hours per day.

For all these reasons, the Board is not prepared to recommend that any concession should be given for which a precedent cannot be found in the arrangements that are in force in the United Kingdom; and this would limit the concession to three industries only, each of which would have to substantiate its case in detail if it desired to enjoy the concession.

In the course of the examination of this question, the Board has considered the existing instructions regarding the interpretation of the term "current repairs" which is used in section 10 (2) (*v*) of the Indian Income-tax Act. On such reconsideration the Board holds that these instructions are appropriate to the case of buildings but are not sufficiently liberal where machinery and plant are concerned. It therefore proposes to issue fresh instructions similar to those which have been issued by the Income-tax authorities in the United Kingdom; these instructions will provide that any replacement or renewal which is not so extensive as to destroy the identity of the machine should be charged to revenue instead of being treated as capital expenditure on which depreciation is to be calculated.

The Associated Chambers in addressing this Chamber again in November 1931 in the above connection stated that in the course of correspondence on the subject with the Chambers the suggestion was made that expert opinion might be consulted on the statements by the Central Board of Revenue (*a*) that authorities on the subject of depreciation were agreed that while running hours should not be altogether ignored, they were, generally speaking, a very unimportant factor from the point of view of wear and tear compared with the age of the machine: and (*b*) that as a general proposition

a machine which ran continuously for twenty-four hours would possibly last as long as a machine that ran for twelve hours a day only, in that the process of starting and stopping, with their attendant heating and cooling, expansion and contraction, were more responsible than anything else for the deterioration of a machine. The President of the Associated Chambers took advantage of the opportunity to consult the Indian Engineering Association on this question, and it was ascertained that the latter was unable to support the Board's contention. Their view was that a machine which ran continuously would only last half of the time that a machine running only for twelve hours a day would last.

The President thought that the Chambers would be interested to read this opinion, but he doubted whether, even although fortified by it, the Association would be likely to meet with any success in pressing the matter on the Central Board of Revenue. The Board explained that they had experienced many difficulties in the way of any proposal to make the rate of depreciation allowed on machinery and plant vary with the number of hours worked : and he felt that it was difficult to disagree with the Board's view that the utmost weight should be attached to the practice of the authorities in the United Kingdom. The President, however, enquired whether the Chamber had any further comments to make on the subject.

In replying to the Associated Chambers the Committee stated that they noted that the President doubted whether, even although fortified by the opinion of the Indian Engineering Association the Associated Chambers would be likely to meet with any success in pressing the matter on the Central Board of Revenue. While this might be so the Committee

felt that the opportunity should not be lost of refuting by means of expert opinion the Board's contention that a machine which ran continuously for twenty-four hours would possibly last as long as a machine which ran for twelve hours a day only.

The Committee agreed that great weight should be attached to the practice of the authorities in the United Kingdom, although this was not as liberal as that followed in other countries. The Committee suggested that it might, however, be pointed out to the Central Board of Revenue that by the recent Supplementary Budget in the United Kingdom depreciation allowance in respect of wear and tear of machinery was increased by 10 per cent. and further concessions appeared to be under consideration. It was true that this extra depreciation was specifically allowed as a set off against increased income-tax and was not therefore strictly relevant to the question of night work, but the Committee thought it might be represented to the Government of India that if they felt that the difficulties in the way of making the rate of depreciation allowed on machinery vary with the number of hours worked were too great, they might follow the example of the United Kingdom and treat all industrial plant in India more generously seeing that it was sound policy to encourage industrial concerns to provide adequate depreciation.

DOUBLE DEPRECIATION ALLOWANCES ON MOTOR CARS USED DAY AND NIGHT.

The Associated Chambers of Commerce of India and Ceylon in December 1931 asked for the views of this Chamber in regard to a proposal of the Northern India Chamber that

depreciation allowance at double rates might be authorised in the case of motor cars used for work in oil fields on the ground that they were worked day and night. The Northern India Chamber urged that the result of using the vehicles for work continuously day and night was that they were worn out and totally unfit for further service long before the depreciation allowance written off at the rate allowed by the Act had reduced the capital cost of the vehicle to the figure at which it was disposed of.

The Northern India Chamber had addressed the Central Board of Revenue in the matter but the latter had stated that they were unable to accept the proposal as the grant of increased rates of depreciation allowance on the above mentioned ground would inevitably lead to unjustifiable claims from other industries.

In replying to the Associated Chambers the Committee stated that the general arguments put forward by them in regard to double depreciation allowance on machinery running day and night applied with equal if not with greater force to this particular case. The Committee were of opinion that this was a case in which relief should be given, but they thought that if the company could establish that its lorries were actually scrapped before depreciation of their full value had been allowed for income-tax purposes, it should experience no difficulty in obtaining exemption of tax on the balance remaining when they were scrapped.

INDIAN INCOME-TAX (SECOND AMENDMENT) BILL.

A Bill was introduced in the Legislative Assembly on the 16th March 1931, for the purpose of amending the Indian Income-tax Act, 1922. In the statement of objects and

reasons attached to the Bill it was mentioned that under the Indian Income-tax Act of 1922 (Act XI of 1922) while liability to tax was in certain circumstances affected by the residence of the person concerned, it depended mainly on the " origin " of the income (that is to say, the place where it accrued or arose) and the place where it was received.

With unimportant exceptions, income received outside British India by or on behalf of a resident in British India was not liable to Indian Income-tax unless—(*a*) it was derived from business, (*b*) it was remitted to British India, and (*c*) it was remitted within three years of the end of the year in which it was received (*vide* section 4 (2)).

It was pointed out that the effect of this feature of the law must be to offer an inducement for the investment of money abroad, which might otherwise be invested in India, and thus not only to reduce the Indian revenue from income-tax but also to affect adversely the supply of capital for investment in India.

It was therefore considered desirable to amend the law, following the lines of the law in force in the United Kingdom, so as to make residence the main basis of liability while still retaining origin and remittance into British India as bases of liability in certain circumstances.

A copy of the Bill was forwarded to the Chamber by the Government of Bombay for an expression of opinion. After consulting the Finance and Income-tax Sub-Committees the Committee informed the Government of Bombay that they generally approved of the objects of the Bill.

EVASION OF INCOME-TAX.

Members of the Chamber were asked in May 1931 to inform the Committee of the number of individuals on their

staffs who paid income-tax during the year 1929-30. This enquiry was made in response to a request from the Karachi Chamber through the Associated Chambers for data to justify its belief that there was a very large number of potential assessees who were escaping income-tax, and the Karachi Chamber was anxious to take up the matter.

In replying to the Associated Chambers the Committee stated that replies had been received from 170 out of 180 members and an approximate estimate of the number of individuals on the staffs of members of the Chamber who paid income-tax during the official year 1929-30 was 13,150.

Intimation was subsequently received from the Associated Chambers that the total figure representing the Chambers which had replied to the reference in regard to the number of individuals on the staffs of their members who has paid income-tax in 1929-30 was approximately 45,000 but in some cases the returns were, it was stated, incomplete. In the circumstances it did not appear to the Association that any useful purpose was likely to be served by proceeding further with the enquiry.

LIABILITY OF BRITISH SUBJECTS ABROAD TO UNITED KINGDOM INCOME-TAX.

The Associated Chambers of Commerce of India and Ceylon in September 1931 forwarded to this Chamber a copy of a letter that had been addressed by the Federation of the Chambers of Commerce of the British Empire to the Upper India Chamber in regard to the outcome of the steps which the Federation had taken in connection with the question of the liability to United Kingdom income-tax of a married man resident overseas, who was obliged to maintain an

establishment in the United Kingdom, in the interests of his family.

The Federation stated that it had been in touch with the Board of Inland Revenue last year and as the Board seemed, at any rate, to be sympathetically disposed towards the matter, it was decided to take it up with the Chancellor of the Exchequer. Nothing, however, was done in the Finance Bill of that year and, accordingly, the matter was again brought to the Chancellor's notice at the time when he was preparing his budget this year.

Once again, however, the matter was not dealt with in the first draft of the Finance Bill, and the Deputy Chairman of the Council of the Federation, Sir John Sandeman Allen, M.P. accordingly put down an amendment to the Bill, designed to remedy the position. Unfortunately, the Government decided to make use of their powers to limit the time for the discussion of the Bill, with the result that scores of amendments, including that of Sir John Sandeman Allen, were cut out without consideration.

The matter was also raised in the House of Lords by the Chairman of the Council, Viscount Elibank. The Secretary of State for the Colonies, Lord Passfield, in his reply on behalf of the Government, admitted that he had been brought into contact, in his work at the Colonial Office, with cases such as those under discussion, and agreed that the present law was a little hard on British residents abroad. He undertook to represent the case to the Chancellor of the Exchequer.

DOUBLE SUPER-TAX ON COMPANIES.

(*See Reports* 1926, *Vol. I, page* 143 ; 1928, *Vol. I, page* 62.)

The Central Board of Revenue informed the Chamber in May 1931 that the Government of India had for some

time past been giving their consideration to the question whether investment companies should be relieved from paying company super-tax on so much of their income as was derived from dividends paid by another company out of profits which had already become liable to company super-tax.

Attention was drawn to the following resolution which was passed at the meeting of the Associated Chambers of Commerce of India and Ceylon on the 17th and 18th December 1928 :—

"That this Association recommends to Government that, if the imposition of super-tax on companies in India is to be continued, effect should be given to the recommendations of the Taxation Enquiry Committee, that dividends received by holding companies from companies, which have already been assessed to super-tax, should not again be assessed to super-tax in the hands of the holding companies."

In the course of the discussion on this motion the Hon'ble the Finance Member mentioned certain difficulties in the way of the acceptance of the resolution as worded, but he expressed agreement with the view that it would be a great benefit to all concerned if the formation of genuine trust companies in India could be encouraged.

The Government of India prepared a draft of a notification which was designed to grant the desired exemption in favour of genuine investment trusts of the kind to which the Hon'ble Finance Member referred. An attempt was made so to word the draft that, while exempting those organizations that served a public purpose in that they encouraged the small investor to add his funds to the capital resources of the country by affording him good management and the security resulting from the spreading of risks, the concession would not be extended to holding companies which were formed solely for the private convenience of owners of shares

in companies. It was mentioned that the reference here was not only to the "one man concerns" which the Hon'ble the Finance Member referred to in his speech but also to other holding companies which were formed merely for the business convenience of the owners of the original company or companies, or to principal companies which had, for similar reasons, formed subsidiary companies.

The opinion of the Chamber was requested on the question whether the notification, as drafted, would achieve the object aimed at by the Government of India, without extending the benefit of the exemption to companies which, on the above statement, were not eligible to it. The draft notification in question read as follows :—

"In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor-General in Council is pleased to exempt from super-tax so much of the income of any Company as is derived from dividends paid by any other company which has paid or will pay super-tax on the profits from which such dividends are distributed, if the Company receiving such dividends is a Company having for its principal business the making of investments in and regularly dealing in the shares or debentures of other Companies, or any other securities and is not a Company formed for the purpose, or otherwise transacting the business, of acquiring or exercising control over any other Company or group of Companies or enabling any other persons to exercise or acquire such control provided that this exemption shall not apply to any Company more than 50 per cent. of the assets of which consist of shares in or debentures of any other Company, or which holds more than 50 per cent. of the shares or debentures of any other Company."

After consulting the Income-tax Sub-Committee the Committee in replying to the Central Board of Revenue stated that the draft notification would, in their opinion, achieve the object aimed at by the Government of India, but they pointed out that the intention of both the resolution

passed by the Associated Chambers in December 1928 and the recommendation of the Indian Taxation Enquiry Committee was that the proposed concession should be granted to all ordinary holding companies as well as to genuine trust companies. The Committee understood that the number of companies who would benefit by the resolution as it stood would be negligible and they were strongly of opinion that there should not be any differentiation between the two classes of companies in question.

ADMISSION OF COMMERCIAL DOCUMENTS IN EVIDENCE WITHOUT FORMAL PROOF.

(*See Reports* 1926, *Vol. I, page* 98 ; 1927, *Vol. I, page* 87 ; 1929, *Vol. I, page* 44.)

In the Chamber's Report for 1929, a reference was made to a proposal which had been before the Government of India for the amendment of the law of evidence in order that commercial documents which were accepted as *prima facie* correct in commercial circles might be admitted in evidence without formal proof.

In December 1930, the Associated Chambers of Commerce of India and Ceylon forwarded to this Chamber a copy of a letter that had been received from the Government of India with which were submitted two statements, one showing the documents as to the inclusion of which there was a large measure of agreement and the other showing all other documents, *i.e.*, documents proposed for inclusion by a comparatively small number of those consulted. The Government of India asked for an expression of opinion as to the suitability of various documents, more especially those given in the second statement, for inclusion in the proposed schedule of the Act which the Government of India proposed to enact

The Committee referred the question to the Chamber's solicitors and also to a special Sub-Committee consisting of Sir Leslie Hudson, Messrs. L. Blunt, J. C. Hanning, A. McIntosh and J. G. Ridland.

In replying subsequently to the Associated Chambers the Committee stated that it was not certain what precise provisions might be incorporated in the body of the proposed Act, but it was presumed that the intention was that any document finding its place in the schedule be accepted (*a*) as duly authenticated as the document which it purported to be and (*b*) in proof of the facts as stated in it. The Act went a good deal further than the law in England, but the Chamber's solicitors were of opinion that every obstacle should be put in the way of a defendant who pleaded, as regards a certain document, that he "does not admit the document and puts the plaintiff to strict proof thereof."

The Committee considered the documents from the aspect that some difference should be made as to the admissibility of documents where these documents were issued by one of the parties to the suit and where they were issued by a stranger to the suit. To take an example :—

(14) Dock certificates, challans, Port Trust certificates, etc., and

(16) Receipts of Railway and Steamer Companies.

It was not unreasonable that these documents should be admissible without further proof where the Port Trust, Railway or Steamer Company was not a party to the suits but the difficulty members already had in enforcing claims against the Railway Companies would, in the opinion of the Committee, be much increased if such documents were

admissible without further proof in a suit against a Railway Company. On the other hand, it would be on rare occasions that certain other documents would be evidence in a suit in which the body which had brought them into being was a party, and in any case these documents were not likely to be disputed.

The Committee considered that only those documents should be included in the Bill which emanated from a recognized authority and one which was unlikely to be a party to a suit in which the document in question was sought to be put in evidence without further proof than the document itself. Accordingly the Committee drew up a list of document which they were in favour of including in the proposed schedule with the proviso that any document included in the schedule should be accepted only if issued by a third party.

In addition to the documents included in the Government of India's two statements it had been suggested that affidavits made under the provisions of the English Statutory Declarations Act, 1835, should also be included in the schedule. The Committee could see no objection to the inclusion provided affidavits by any party to the suit or any person interested in the result of the suit were excluded.

The Associated Chambers in July 1931 forwarded to the Chamber a copy of a letter that they addressed to the Government of India submitting the views of the Chambers as to the commercial documents which should be included in the schedule to be appended to the proposed legislation providing for their admission in evidence without formal proof.

With regard to the subject generally the Associated Chambers mentioned that the Chambers would no doubt

have an opportunity of considering the terms of the measure which it was proposed to introduce. They took it that the measure would provide that any document listed in the schedule should be considered *prima facie* (*a*) as duly authenticated as the document which it purported to be and (*b*) in proof of the facts as stated in it. It was pointed out that the Chambers regarded these as the main objects to be obtained, so that, in point of a fact, every obstacle should be put in the way of a defendant who pleaded as regards a certain document that he did not admit it and put the plaintiff to strict proof thereof. It appeared necessary, however, in considering the question of admissibility, to distinguish between cases where a document had been issued by one of the parties to a suit, and cases where the document had been issued by someone who was in no way concerned with the suit. Instances where distinction should be made were those, for example, of dock certificates, challans, Port Trust certificates, receipts of railway and steamer companies, delivery orders, mates' receipts, charter-parties, railway risk notes and so on. It was suggested that to meet this point, the measure might advisably include a general provision to the effect that it should not apply when the document in question (as listed in the schedule), had been issued by a party to the suit.

AUDITOR'S CERTIFICATE RULES.

The Government of India in exercise of the powers conferred by sub-section (2) of Section 3 on the Indian Companies (Amendment) Act, 1930 (XIX of 1930) issued two Notifications on 5th September 1930 publishing respectively draft "Auditors Certificates Rules" and "Restricted Certificates Rules" for regulating the accountancy profession in India.

The Committee submitted the following remarks to the Government of India in connection with the draft rules.

The Committee pointed out that in the final examination, under rule 25 certain optional subjects were proposed to candidates. The Committee were not in favour of this proposal as they would prefer that all candidates should have to pass the same test. In their opinion such subjects as Business Methods, Currency, Banking, and Foreign Exchange were of the utmost importance to-day and should be made compulsory.

Under Rule 34 (*a*) a graduate had to serve three years only under articles. The Committee understood that the period in England was four years and they considered this period would be preferable. In their opinion a university course in non-commercial subjects, while valuable, was not of such importance in the training of an accountant as in other lines. An articled clerk would learn far more from his daily routine work and special classes than from a course in, say, History.

This led to the question of special classes for the benefit of articled clerks. The professional Institutes and Societies in Great Britain organized classes specially adapted to the various examinations which had to be passed. No mention was made of any arrangements on these lines in India and it seemed to the Committee that without the help that these classes afforded articled clerks would have difficulty in passing the examinations. They suggested therefore that the Accountancy Board should be instructed to arrange for special classes in various centres.

With reference to parts III and IV of the draft rules the Committee suggested that provision should be made for introducing, at the end of the first period of three years

the electoral principle for a certain number of the members of the Indian and Local Accountancy Boards with the object of eventually making the profession entirely self-governing.

SECTION 144 OF THE CRIMINAL PROCEDURE CODE.

The Government of Bombay in May 1931 asked for the views of the Chamber on a private Bill that had been introduced in the Legislative Assembly for the purpose of amending the Code of Criminal Procedure, 1898.

In the statement of objects and reasons attached to the Bill it was mentioned that recent events connected with the use of the provisions of section 144 of the Code of Criminal Procedure, 1898, for the purpose of imposing restrictions of all kinds on political workers and propaganda, with the object of counteracting, or suppressing political agitation or other legitimate activity, whenever and wherever the authorities deemed fit to do so, had disclosed the need for a re-definition of the law of preventive action in emergencies which was originally embodied in the section solely for the benefit of the community, and only in urgent cases of nuisance or apprehended danger.

It was pointed out that section 144 of the Code of Criminal Procedure constituted an entire chapter (XI) whose object was, in the words of the code, to provide for "Temporary Orders in Urgent Cases of Nuisance or Apprehended Danger." The words of the section were, from the very nature of the entirely temporary action contemplated, made very general and the discretion left to the Magistrates for the purpose was also correspondingly wide. But the extraordinary and indiscriminate applications of the section that had taken place in recent years on such a large scale for the purpose

of suppressing political agitation, or other legitimate activity were matters which could not have been foreseen, and constituted a misuse of the provisions of the section. In any case the revision of the terms of the section so as to define clearly and to restrict the powers of Magistrates, and to provide adequate safeguards for the protection of the rights of the public and of individuals, was clearly called for. The Bill was intended to effect this purpose.

Clause 2 sought to insert a sub-section (3-A) of section 144 providing that in cases where orders under the section were restrictive of the rights of free speech, association, or public meeting, the orders should be based on evidence duly recorded, and that *ex parte* orders should not have force for more than forty-eight hours from the passing thereof. The clause also provided that all orders made in respect of cases under sub-section (6) of the section should be appealable to the Court of Session.

After consulting the Chamber's solicitors the Committee informed the Government of Bombay that in their opinion there were adequate safeguards in the framing of section 144 to prevent an abuse of the power conferred by the section, and although the section had been in operation for upwards of 50 years, they were unable to find that there had been, until recently, and then only as a result of political activity, any allegation that the power had been abused. On the other hand resort to the section had been frequently had in cases of emergency covered by the section, with considerable benefit to the public at large. The Committee were of opinion that the whole of section 144 in so far as it empowered a Magistrate in proper cases to restrict the right of any person or persons to convene, attend or take part in any public or political meeting, association, procession or other

demonstration would be defeated and rendered nugatory by the amending Bill and the Committee were of opinion that the amending Bill should be strongly opposed.

As regards the proposed addition of sub-section (7) after sub-section (6) of section 144 permitting an appeal from an order passed under sub-section (6) to the Court of Session, the Committee felt that the Sessions Judge was not the proper authority to judge either of the necessity or of the propriety of an order under section 144. The effect of the amendment of the Criminal Procedure Code in 1923 was to give to the High Court power to reverse or vary an order made under section 144, which power still subsisted, and any person or party against whom an order under section 144 had been made, or anyone who was interested or directly concerned in the order had his remedy, as he could move the High Court in review. Such motion would be to the Appellate Court presided over by two Judges. For these reasons the Committee were of opinion that an appeal to the Sessions Judge against an order under section 144 should be opposed.

PROPOSED CITY CIVIL COURT FOR BOMBAY.

(*See Report* 1924, *Vol. I, page* 146 ; 1917, *pp.* 14, 152.)

In view of an announcement in the press towards the end of 1930 that Government had again under consideration the question of establishing a City Civil Court for the City of Bombay with exclusive jurisdiction to try suits for the recovery of amounts up to Rs. 5,000 or thereabouts, the Committee in January 1931 asked the Government of Bombay that the Chamber might receive early intimation of any Bill for the establishment of a City Court in Bombay, as this matter was of considerable interest to the Chamber and the Committee

desired to be afforded an opportunity of commenting on the Government's proposals.

The Government of Bombay in June informed the Chamber that the question of the establishment of a City Civil Court in Bombay was under their consideration and it had been decided to elicit public opinion in the matter. They accordingly forwarded a copy of draft Bill for the establishment of a City Civil Court in Bombay and asked for the views of the Chamber in the matter. In the statement of objects and reasons attached to the Bill it was mentioned that the Civil Courts of original jurisdiction in existence in Bombay City and Island were (1) the High Court and (2) the Small Causes Court.

Many classes of suits and other proceedings were excluded from the cognizance of the Small Causes Court as being unsuitable for disposal by a court of summary procedure. But many suits of the classes so excluded were comparatively petty, and their trial by a court of the calibre of the High Court involved not only a waste of judicial power but a practical denial of justice to would-be suitors who were unable to bear the relatively high cost of legal assistance in that court.

This Act enabled the Local Government to create a new court, to be called the Bombay City Civil Court, for the disposal by regular (*i.e.*, non-summary) procedure of suits and proceedings arising in the City and Island of Bombay, the subject-matter of which did not exceed Rs. 5,000 in value. It was not proposed to abrogate the jurisdiction vested in the High Court with regard to such cases; but if a suit cognizable by the City Court was unnecessarily instituted in the High Court the plaintiff would be debar-

red from recovering costs from the defendant, on the most liberal scale. Moreover, the High Court was given power by the Act to transfer such a suit at any stage from itself to the City Civil Court.

In matters of procedure and organization the Madras City Civil Court Act, which had been followed, itself followed in many respects the Presidency Small Causes Courts Acts, 1882 (XV of 1882).

An appeal from such decisions of the City Court as were by law appealable would lie to the High Court.

The Act was a close copy of the Madras City Civil Court Act, 1892, which was passed for a similar purpose, and embodied also the amendments added by Madras Act V of 1916.

After consulting the Chamber's legal advisers, the Committee in replying to the Government of Bombay stated that they did not think it necessary to comment on the Bill section by section as the question at the moment was merely the necessity or otherwise for the establishment of a City Civil Court in Bombay.

The Committee in comparing the procedure at present followed in the High Court with that to be followed in the proposed City Civil Court asserted that it would be more expensive to litigants if they were compelled to resort to a City Civil Court to the exclusion of the High Court for the recovery of their debts when the amount involved was more than Rs. 2,000 but did not exceed Rs. 5,000 and that there would be greater delay in the disposal of suits. The Committee also pointed out that there would be expense involved in the establishment of a City Civil Court and questioned whether such expense should be incurred at the present time of

financial stringency. They stated that points for consideration in this connection were that if appeals from the decisions of single Judges of the City Civil Court were to be heard by other Judges of the same Court, not less than three Judges would have to be appointed for the City Court. Further, machinery would have to be provided (with its attendant expense) for the official translation of documents, appointment of receivers, attachment and sale of immovable property, taking accounts, etc. This would entail a duplication of machinery which already existed in the High Court and had been working efficiently. It was not known whether discovery of documents, admission of facts, appointment of receivers, granting of injunctions, etc., would be permitted in the City Court, but if they were permitted, the costs in the City Court would not be appreciably less than in the High Court. If they were not permitted, there might possibly be a denial of justice in some cases.

The Committee were of opinion that the public should not be deprived of the right which it now enjoyed of instituting a suit in the High Court to recover the amount due without having to pay any institution fee at all. Moreover, the total cost of obtaining redress through the High Court was, in a majority of cases, and particularly in Summary Suits, Commercial Causes, and Short Causes, much less than would be the case if they had to be instituted in the City Court.

Under the circumstances the Committee were of opinion that there was no occasion at the moment for the establishment of a City Civil Court in Bombay, as the exigencies of the public interest did not warrant, nor did the finances of the Bombay Government justify the establishment at the present time of such a Court.

The Committee's letter on the subject will be printed in full in *Volume* **II.**

SECTION 55 OF THE PRESIDENCY TOWNS INSOLVENCY ACT.

(*See Reports* 1914, *page* 49 ; 1918, *page* 13 ; 1919, *page* 34 ; 1927, *Vol. I, page* 70 ; 1928, *Vol. I, page* 83 ; 1929, *Vol. I, page* 52 ; 1930, *Vol. I, page* 35).

In the Chamber's Report for 1930, it was mentioned that the following resolution was adopted unanimously at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 15th and 16th December 1930 :—

" That in order to remove the present uncertainty as to the date from which the two years referred to in section 55 of the Presidency Towns Insolvency Act, are to be calculated, and to prevent a conflict of judicial decisions as to its construction this Association urges upon Government the necessity of amending that section by substituting the words " becomes insolvent" for the words " is adjudged insolvent" or making such other amendment as may effectively clarify the position and bring it into conformity with the English law on the subject."

A copy of the resolution and of the report of the discussion which preceded its adoption were duly forwarded to the Government of India for consideration.

The Government of India in replying to the Associated Chambers stated that though the recent amendment to section 53 of the Provincial Insolvency Act settled the doubt so far as that Act was concerned it could not logically create a doubt not hitherto entertained with reference to the interpretation of section 55 of the Presidency Towns Insolvency Act. The Government of India adhered to the opinion previously expressed by them.

After consulting the Chamber's solicitors the Committee, in addressing the Associated Chambers in the matter, stated that the point at issue between the Associated Chambers and Government was whether it was advisable to amend Section 55 of the Presidency Towns Insolvency Act on the lines of the amendment of Section 53 of the Provincial Insolvency Act made by Section 6 of the Insolvency Law Amendment Act, 1930.

Prior to the amendment of Section 53 of the Provincial Insolvency Act that section and Section 55 of the Presidency Towns Insolvency Act were practically verbatim the same, and there could be no doubt that the construction of Section 53 of the Provincial Insolvency Act had given rise to a difference of judicial opinion which was removed by the amendment referred to.

The argument which the Associated Chambers had put forward was that a difference of judicial opinion having existed as regards Section 53 of the Provincial Insolvency Act, it was possible that a difference of judicial opinion might arise at a future date as regards Section 55 of the Presidency Towns Insolvency Act and that a similar amendment should be made in that section.

Section 51 of the Presidency Towns Insolvency Act dealt with the doctrine of relation back. The Government of India appeared to suggest that it had been held that Section 55 was controlled by Section 51. The Committee stated that they had been unable to find any authority in support of that proposition, and they still felt that there was no valid reason why Section 51 should govern Section 55, when Section 28 (7) did not govern Section 53 of the Provincial Insolvency Act. Further, Government contended that no difficulty had arisen and because of the view they took of

the effect of Section 51 no difficulty could arise. The Committee agreed that no difficulty had arisen and Government's view that no difficulty would arise had undoubtedly the support of so eminent a lawyer as Sir Dinshah Mulla.

The Committee added that they still adhered to the views they previously expressed and which appeared to be held by the legal advisers of several Chambers, but they could not say that beyond the opinion they had formed they had any grounds on which to contend that the opinion which Government had formed was wrong. It was a question of first impression and no more.

The Committee understood that no difficulty had arisen for 21 years and it was possible no difficulty would arise. That seemed to them some reason for yielding to the arguments of Government even while disagreeing with them.

RECOVERY OF MONEY IN SATISFACTION OF A DECREE.

A firm of solicitors in June 1931 asked for the support of the Chamber to a representation it was proposed to make to the Judges of the High Court to amend certain rules relating to the execution of decrees or orders, so as to enable the party entitled to enforce the decree or order to ascertain more speedily than at present the location of the assets, if any, of his judgment debtor.

After consulting the Chamber's solicitors the Committee informed the firm in question that any steps which could properly be taken to facilitate the realization of the amount of a decree from a debtor would command the Chamber's approval. They accordingly intimated that they were in favour of the High Court rules being amended in the manner suggested.

SOLICITORS' CHARGES.

In April 1920, owing to the general increase in the cost of living, etc., Solicitors were permitted by High Court Rule 529-A (now 561) to raise the fees chargeable as between attorney and client by adding 33⅓ per cent. to their bills (excluding out-of-pocket expenses). As it appeared to the Committee that the time had arrived for a revision of this surcharge, and as they understood that the question was receiving the attention of the Chief Justice and Judges of the High Court, they enquired of the Prothonotary in September 1931, as to how the matter stood.

The Prothonotary in reply stated that the Honourable the Chief Justice had appointed a Committee further to consider and report to the Chief Justice and Judges whether with a view to saving expense and delay in relation to litigation on the Original Side of the High Court, any alterations should be made in the procedure or in the scale of fees on the Original Side or in matters affecting employment and fees of counsel or the cost of Attorneys. At a later date the Prothonotary stated that pending the consideration of the report of the Committee and the settlement of the new scale of fees, the Honourable the Chief Justice and Judges had, with the approval of Government, reduced the surcharge of 33⅓ per cent. to 25 per cent. and had amended Rule 561 of the Original Side Rules accordingly.

PLEDGE OF COTTON.

Section 178 of the Indian Contract Act.

A representation was received by the Chamber in October 1931 from the Exchange Banks Association, Bombay, urging that Section 178 of the Indian Contract Act IX of

1872 as amended by Act IV of 1920 might be further amended by the addition of an explanation to the effect that "A muccadam and commission agent in cotton in the Presidency of Bombay shall be deemed to be a mercantile agent for the purpose of this section."

Section 178 of the Act at present reads as follows :—

"178. Where a mercantile agent is, with the consent of the owner, in possession of the goods or the documents of title to goods, any pledge made by him, when acting in the ordinary course of business of a mercantile agent, shall be as valid as if he were expressly authorised by the owner of the goods to make the same; provided the pawnee acts on good faith and has not at the same time of the pledge notice that the pawnor has not the authority to pledge.

Explanation.—In this section the expressions 'mercantile agent' and 'documents of title' shall have the meanings assigned to them in the Indian Sales of Goods Act, 1930."

A mercantile agent has been defined by Section 2 (9) of the Indian Sale of Goods Act as follows :—

"Mercantile agent" means a mercantile agent having in the customary course of business as such agent authority either to sell goods, or to consign goods for the purpose of sale, or to buy goods or to raise money on the security of goods.

It would appear that in consigning cotton to a muccadam and commission agent in Bombay upcountry consignors looked to the personal intergrity of the muccadam and commission agent concerned. Unless the cotton was consigned to the muccadam and commission agent for warehousing only (which was an exception to the general practice), they knew they would be able by custom to obtain and did obtain from the muccadam and commission agent advances, subject to a margin, against cotton so consigned.

It was well known to such consignors that the muccadam and commission agent in turn obtained finance from banks

by pledges of the cotton, entirely irrespective of the amount which he had advanced in his turn to the consignor, and that in such cases the consignor once he parted with the cotton did not concern himself with what happened thereafter, but relied entirely upon the standing of the muccadam and commission agent to whom he consigned his cotton.

The cotton once received in Bombay might and did frequently change hands several times and it had been found entirely impracticable for banks to make proper enquiries of the true owner for the reason that the true owner could very seldom be determined and the bales of cotton or documents of title in no way showed or gave an indication of the true owner.

The upcountry constituent was in a very much better position to prevent fraud than a Bank could ever hope to be in and it was submitted therefore that the responsibility for preventing fraud should rest with him. The object of the amendment was to that end.

In addressing the Government of Bombay to the above effect the Committee pointed out that the difficulties, to remove which the proposed amendment was contemplated, were very real. In addition to the muccadam and commission agent who deliberately practised fraud there was the muccadam and commission agent who availed himself of the anomaly in law to assert, wrongly, when faced by a demand for further margin from a Bank, that he held the cotton for warehousing only ; thus putting the Bank to the very great expense of proving in a Court of law that the muccadam and commission agent in fact held the cotton for sale.

The Committee added that they were advised that under Section 80A of the Government of India Act it was competent

for the local Government to amend Section 178 of the Indian Contract Act in the manner suggested with effect throughout the Bombay Presidency, and they expressed a hope that the Government of Bombay would see its way to taking such steps as might be necessary to amend the Section.

DRAFT INDIAN PARTNERSHIPS BILL.

(*See Report* 1930, *Vol I, page* 22.)

A reference was made in the Chamber's Report for 1930 to a draft Bill which had been prepared by the Legislative Department of the Government of India for submission to a Special Committee of eminent lawyers and which had for its object the defining and amending of the law relating to partnerships. The main criticism of the draft Bill by the Committee of the Chamber was that, in their opinion, if the Bill was to be of service, registration of partnerships must be compulsory, or, at any rate, an element of compulsion must be introduced.

The draft Bill was submitted by the Government of India to a Special Committee consisting of the Hon'ble Sir Brojendra Lal Mitter, Law Member of the Council of the Governor-General, as Chairman, Sir Dinshaw F. Mulla, Advocate, Bombay, Mr. Alladi Krishnaswami Ayyar (Advocate-General, Madras), and Mr. Arthur Eggar (Government Advocate, Rangoon) as members.

The Special Committee submitted its report to the Government of India in January 1931 and forwarded a copy of a Bill as amended by them. In their report in referring to the question of registration they said :—

" The English precedent in so far as it makes registration compulsory and imposes a penalty for non-registration has not been followed, as it is considered that this step could be too drastic for a beginning in

India, and would introduce all the difficulties connected with small and ephemeral undertakings. Instead, it is proposed that registration should lie entirely within the discretion of the firm or partner concerned but following the English precedent, any firm which is not registered will be unable to enforce its claims against third parties in the civil courts; and any partner who is not registered will be unable to enforce his claims either against third parties or against his fellow partners. One exception to this disability is made—any unregistered partner in any firm, registered or unregistered, may sue for dissolution of the firm. This exception is made on the principle that registration is designed primarily to protect third parties, and the absence of registration need not prevent the disappearance of an unregistered or imperfectly registered firm. Under this scheme a small firm, or a firm created for a single venture, not meeting with difficulty in getting payment, need never register; and even a firm with a large business need not register until it is faced with litigation. Registration may then be effected at any time before the suit is instituted. The rights of third parties to sue the firm or any partner are left intact."

The Bill was introduced in the Legislative Assembly on 21st January 1931 and referred to a Select Committee on the 2nd February 1931.

The Committee of the Chamber submitted the Bill to the Chamber's solicitors for comment and forwarded a copy of the solicitors' letter to the representative of the Associated Chambers in the Legislative Assembly.

The Government of Bombay in April 1931 forwarded a copy of the Bill to the Chamber for opinion. The Bill was referred to a Special Sub-Committee consisting of Messrs. L. Blunt, W. G. Lely, M.L.C., and W. C. Deacon. In addressing the Government of Bombay the Committee commented on various section of the Bill in terms of the report of the Special Sub-Committee and particularly stressed the opinion that registration should be compulsory. They pointed out that the absence of compulsory registration detracted very

greatly from the value of the Bill. The Committee felt that *ad hoc* registration, merely for the purpose of filing a suit, was not sufficient and that it should be necessary that registration should be effected before the date of any transaction in respect of which it was subsequently desired to sue. This would, in the opinion of the Committee, provide a real inducement to register whereas in the present Bill there was practically none. Further, optional registration would prove useless for the real purpose for which registration was intended, namely, to permit of a person proposing to deal with a firm to ascertain the persons who would be responsible to him if he entered into a contract with or lent money to the firm. The Committee considered that compulsory registration was undoubtedly advisable for the protection of commercial interest and should be introduced.

The full text of the Committee's letter to the Government of Bombay containing their comments on the specific clauses of the Bill will be found in *Volume* **II.**

INDIAN EXPLOSIVES RULES.

Towards the end of August 1931 the Bengal Chamber drew the attention of the Associated Chambers of Commerce of India and Ceylon to a Notification issued by the Government of India in the Department of Industries and Labour on the 9th July 1931, publishing the draft of certain further amendments in the Indian Explosives Rules, 1914, and suggested that the Associated Chambers might consider the question of submitting a representation on the subject to the Government of India.

No. M. 1004.—The following draft of certain further amendments in the Indian Explosives Rules, 1914, which it is proposed to make in

exercise of the powers conferred by section 5 of the Indian Explosives Act, 1884 (IV of 1884), is published as required by section 18 of the said Act for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 12th October 1931. Any objection or suggestion which may be received in respect of the said draft before the date specified will be considered by the Governor-General in Council.

Draft Amendments.

1. In rule 51 of the said Rules for sub-rule (3) the following sub-rule shall be substituted, namely :—

" (3) The following fees shall be charged for the amendment of a licence—

(*a*) In cases where the amendment relates to an increase in the quantity of explosives permitted by the original licence to be imported, manufactured, possessed or sold—		
(*i*) If the original licence is in Form A, B, C or D.	A fee equal to the difference between the fee paid for the original licence and the fee which would have been payable had the original licence been granted for the increased quantity of explosives covered by the amended licence.	
(*ii*) If the original licence is in Form E or EE—		
When granted to cultivators.		*Nil.*
When granted to contractors or other persons.		Re. 1.
(*iii*) If the original licence is in any other form.		Rs. 5.
(*b*) In all other cases ..		*Nil.*

2. In rule 60 of the said Rules for sub-rule (3) the following sub-rule shall be substituted, namely :—

(3) The fee chargeable on such new licence shall be five rupees or half the fee charged for the original licence, whichever is less :

Provided that no fee shall be charged on a new licence in Form 2 or in Form E or EE of Schedule III."

3. In rule 64 of the said Rules for the words " eight annas" the words " one rupee" shall be substituted.

4. In rule 68 of the said Rules after sub-rule (2) the following sub-rule shall be inserted, namely :—

(3) The fee chargeable on such permit shall be five rupees."

5. After rule 71 of the said Rules the following rule shall be inserted, namely :—

" 71A. A fee of one rupee shall be charged on a permit granted under rules 69, 70 or 71."

6. In Schedule II to the said Rules—

(*a*) In Article 1, for the letters and figures " Rs. 10 " in column 6 the letters and figures " Rs. 20 " shall be substituted.

(*b*) In Article 2, for the entry in column 6, the following shall be substituted, namely :—

" Rs. 20 ; but, where the explosives have been re-imported from any port for importation into which a licence has been granted under these rules, two rupees only."

(*c*) In Article 4, for the entry in column 6, the following shall be substituted, namely :—

———	" When the licence is for the explosives described in clause (*i*) in column 4.	When the licence is for the explosives described in clause (*ii*) or (*iii*) in column 4.
	Rs.	Rs.
Covering the maximum quantity of explosives allowed or any less quantity exceeding one-half such maximum ..	40	30
Covering half such maximum or any less quantity exceeding one-fourth ..	20	15
Covering one-fourth such maximum or any less quantity	8	6

Where the applicant holds and produces a licence in Form XI of Schedule VIII of the Indian Arms Rules, 1924—free of charge."

(*d*) In Article 5, for the entry in column 6, the following shall be substituted, namely :—

———	"When the licence is for the explosives described in clause (*i*) in column 4.	When the licence is for the explosives described in clause (*ii*) or (*iii*) in column 4.
	Rs.	Rs.
Covering the maximum quantity of explosives allowed or any less quantity exceeding one-half such maximum ..	20	15
Covering half such maximum or any less quantity exceeding one-fourth ..	10	7/8
Covering one-fourth such maximum or any less quantity	4	3

Where the applicant holds and produces a licence in Form XI or Form XII of Schedule VIII of the Indian Arms Rules, 1924—free of charge."

(*e*) In Article 6, for the entry in column 6 the following shall be substituted, namely :—

———	"When the licence is for the explosives described in clause (*i*) in column 4.	When the licence is for the explosives described in clause (*ii*) or (*iii*) in column 4.
	Rs.	Rs.
Covering the maximum quantity of explosives allowed or any less quantity exceeding one-half such maximum ..	10	7/8
Covering half such maximum or any less quantity exceeding one-fourth ..	5	3/8
Covering one-fourth such maximum or any less quantity	2	1/8

Where the applicant holds and produces a licence in Form XI, Form XII or Form XIV of Schedule VIII of the Indian Arms Rules, 1924—free of charge."

(*f*) In Article 7, for the entry in column 6, the following shall be substituted, namely:—"Half the fees chargeable on the same explosive in the same quantity in Articles 4, 5 and 6, respectively."

(*g*) In Article 8, for the entry in column 6, the following shall be substituted, namely:—"Free of charge to cultivators but Rs. 5 from contractors and other persons."

(*h*) In Artiele 9, for the entry in column 6, the following shall be substituted, namely:—" Free of charge to cultivators but Rs. 2-8 from contractors and other persons."

(*i*) In Articles 12 to 17, for the entries in column 6, the following shall be substituted, respectively, namely:—" Rs. 10, Rs. 45, Rs. 60, Rs. 40, Rs. 10 and Rs. 15."

(*j*) In Article 17, for the entry in column 4, the following shall be substituted, namely:—" Any explosive covered by the licence granted under Article 13 or 14, in any quantity."

In replying to the Associated Chambers the Committee stated that they were in favour of a representation being submitted to the Government of India as suggested by the Bengal Chamber, but as it appeared that the reason for the proposed increases in fees was solely for the purpose of obtaining extra revenue for Government the Committee thought it advisable to consider the draft amendments separately as some of them were not, in their opinion, very unreasonable.

Draft amendment No. 1.—At the moment no fee was charged for the amendment of a licence and the only proposed charge which the Committee thought excessive was the fee for amending a licence in Form "F" which would come under clause (3) (*iii*)—"If the original licence is in

any other form." Under Form "F" no person may possess more than 60 lbs. of any explosives and as even the proposed new fee for this licence would be only Rs. 10, Rs. 5 seemed much too heavy for an amendment fee. The Committee thought Rs. 2 would be more than enough in this case.

Draft amendment No. 2.—This referred to the issue of a new licence in the event of the owner of a business, in respect of which a licence had been granted, dying or becoming insolvent and a new licence having to be granted to some other person for the unexpired portion of the original licence The Committee did not think this amendment unreasonable.

Draft amendment No. 3.—The Committee saw no objection to the proposed increase from As. 8 to Re. 1.

Draft amendment No. 4.—Rule 68 dealt with permits for the temporary storage of explosives in a magazine in excess of the licensed quantities. Previously no charge was made for such permit and the proposal now was to charge Rs. 5. The Committee thought this was much too high and that Rs. 2 should be the maximum. Take for instance the case of a contractor up-country who had a magazine licensed for, say, 100 lbs. of explosives. He would usually order in advance the explosives he required and if, on occasions owing to slowing down of his work or any other cause, he found himself with, say, 120 lbs. in his magazine for a week or two he would have to pay Rs. 5 every time such an eventuality arose.

Draft amendment No. 5.—The Committee saw no objection to this.

Draft amendment No. 6.—The Committee pointed out that although the increases proposed were very heavy the

incidence per lb. of explosives would be small in the case of firms at the main ports which were importing, storing and selling them in large quantities. But they would be seriously felt by the large number of consumers up-country who only had occasion to stock and use small quantities of explosives. As an example, if a consumer required to stock not more than 80 lbs. of High Explosives at any one time the proposed new fee for the licence (Form "F") would be Rs. 10, but if he required any larger quantity, even if it were only 80 lbs. he would have to obtain a licence on Form "J" and pay Rs. 45 under the proposed new scale.

The increase in the fees for import permits might not be a very serious matter in the case of High Explosives which, owing to the necessity of making arrangements for magazine accommodation on steamers, were usually imported in considerable quantities, but it would be a serious matter in the case of safety fuses, which were imported at regular intervals and very often in 50-case lots, sometimes less. The proposal would mean that an importer would have to pay Rs. 20 for a small permit every time a shipment arrived.

Under draft amendment No. 6 the Committee thought the only increases to which objection could not be made on the grounds that they were excessive were items (*f*), (*g*) and (*h*). In all other cases (with the exception of the licence permitting cultivators to hold 100 lbs. gunpowder and 10 lbs. High Explosives, for which no charge is proposed), the increases seemed excessive and the Committee were of opinion that objections to them should be raised. In most cases the proposed new fees were double, and in one case treble the existing fees, and it did not appear to the Committee to be unreasonable to assert that the present was a most inopportune time to impose such increases on importers

and users of explosives, which after all were necessities, not luxuries.

A lett r somewhat on the above lines was addressed subsequently to the Government of India by the Associated Chambers of Commerce of India and Ceylon.

INDIAN AIR FORCE BILL.

The Government of Bombay in November 1931 asked for the views of the Chamber on the provisions of a draft Bill which it was proposed to introduce in the Legislative Assembly at the ensuing session.

In the statement of objects and reasons attached to the Bill it was mentioned that the first batch of Indian Air Force Officers from Cranwell would be arriving in India early in the summer of 1932, and, after a period of one year's attachment to a unit of the Royal Air Force, would be posted to the new Indian Air unit. Meanwhile, the other Indian ranks were being recruited and would have received their initial training by the time that the officers had completed their period of attachment. At that point, *i.e.*, the summer of 1933, the Indian Air Force would come into complete existence.

It was stated that it was necessary to provide, by an Act of the Indian Legislature, for the discipline of the officers and men of the new Force, since the British Air Force Act did not apply, as it stood, to Indian personnel nor was it restricted in its operation to British India.

It was pointed out that legislation could be undertaken in one of two ways :—

(*a*) By a Bill to apply the British Air Force Act with suitable modifications ;

(*b*) By a self-contained Bill bearing the same general relation to the British Air Force Act as the Indian Army Act bore to the British Army Act.

As regards alternative (*a*), section 177 of the British Air Force Act gave power to the Legislature of India, or any of the Dominions, or Colonies, to extend or apply all or any of the provisions of the British Act to the officers, non-commissioned officers and men of a locally raised air force, subject to such adaptations, modifications and exceptions as might be specified. The course thus indicated had been carefully considered by the Government of India, who did not, however, propose to adopt it, partly on account of the unsuitability of the British Act to an Indian force, and still more on account of the very complicated nature of the adaptations, modifications and exceptions that would be necessary.

The Government of India accordingly recommended the adoption of course (*b*), and were moving for leave to introduce a self-contained Indian Air Force Bill which in its general outline and form followed the Indian Army Act of 1911, but which could be studied without continual reference to other Acts. The material of it was drawn both from the Indian Army Act and from the British Air Force Act. The framework, mode of drafting and the substance of the Indian Army Act had been adopted as far as possible; but where that Act departed widely from the more modern standards of the Air Force Act, the provisions of the latter had been adopted. The provisions in which there was the widest departure from the Indian Army Act were contained in Chapters III and IV on air force offences and punishments. These chapters had been drafted so as to secure that members of the India Air Force would be punishable for any offence with no greater severity than members of the Royal Air Force.

The Committee in replying to the Government of Bombay pointed out that this did not appear to be a matter on which they could be expected to express views but in the limited time at their disposal they had examined the Bill as carefully as possible and submitted the following points for consideration.

The Committee observed that in general outline and form the Bill followed the Indian Army Act of 1911, and the same provisions would appear to be generally applicable.

In clause 9 it was stated that the enrolling officer should not cause any person to sign the enrolment paper unless he was satisfied that such person—

(*a*) was domiciled in India ;

(*b*) was born of parents habitually resident in India and not established there for any temporary purpose.

In the notes on clauses it was stated "Clause 9 is new and is a statutory guarantee that all airmen in the Indian Air Force shall be Indians." The Committee pointed out that a person domiciled in India was not necessarily an Indian, and this point would seem to require elucidation.

In connection with this clause the Committee were doubtful whether by 1933, there would be Indians who would be qualified by technical and practical training to maintain aircraft in a condition of airworthiness and safety. The Committee had no doubt as to the ability of Indians to fly the machines, but for their proper maintenance the ground personnel must have had technical and practical experience of the construction of aircraft. New types of machines were being constantly designed and, for a time, it was likely that all such improvements would be made out of India. The Committee presumed that provision would be made for the

attachment of officers and mechanics, other than Indian, until such time as a suitable ground staff had been built up.

The remarks of the Chamber had been specially invited on clause 58 of the Bill which dealt with the trial of persons subject to the Act for civil offences. The Committee saw nothing objectionable in this clause, although they did not think a Chamber of Commerce was particularly qualified to express an opinion on it.

The Committee presumed that the Act in its final form would provide for Volunteer units in the future.

GEOLOGICAL SURVEY OF INDIA.

The Chamber in December 1931 had under consideration a memorandum by Sir C. V. Raman, Palit Professor of Physics, University College of Science, Calcutta, in regard to the retrenchments proposed to be carried out in the Geological Survey of India. Professor Raman stated that by carrying out the scheme outlined by the Retrenchment Committee Government would save about Rs. 3 lakhs a year which saving he contended would be out of all proportion to the loss which the mining industries would suffer in the absence of a Government agency of this nature. He expressed the hope that the Chamber would represent to Government the necessity for continuing the Geological Survey at its existing strength at least, in view of its importance in the development of the country's mineral industry and commerce.

The Chamber was also addressed by the Associated Chambers of Commerce of India and Ceylon in the same connection.

In replying to the Associated Chambers the Committee stated that in their opinion the proved mineral deposits of

India as at present known were due in a large measure to the Geological Department's efforts in locating and mapping the mineralised areas of the country. The usefulness of the data prepared by the Department was appreciated by the Mining fraternity and had greatly assisted them in deciding on the the best policy to adopt in developing economically the deposits for mining. Displacements of mineral veins were of common occurrence and if the Geologist's opinion were not available to assist in locating the deposits such displacements would have a tendency considerably to reduce the available mineral reserves of the country which would in turn naturally affect the income which Government derived from royalties. In addition to the usefulness in this respect that the Department could be to existing concerns, there was ample scope for the Department to carry out field work systematically and increase the mineral resources of the country.

The Committee felt that the efficiency and usefulness of the Department would be greatly improved by a reorganisation of the personnel and that even in these times of financial stress it would be a short sighted policy to close the Department down even temporarily.

A copy of the Chamber's letter to the Associated Chambers was sent to Sir C. V. Raman for information.

THE ECONOMIC SITUATION IN BOMBAY.

(*See Report* 1930, *Vol. I, page* 57 *and Vol. II, page* 86.)

It was mentioned in the Chamber's Report for 1930 that at the request of the Government of Bombay a report on the economic situation in Bombay was drawn up in August of that year by a Special Sub-Committee of the Chamber

As the Committee were of opinion that it would be useful to members generally if a supplementary report were drawn up, they requested the Sub-Committee in May 1931 to bring the 1930 Report up to date. This was accordingly done and copies were distributed among members. For purposes of record the Report will be printed in *Volume* II.

INDIAN ROUND TABLE CONFERENCE.

(*See Report* 1930, *Vol. I, page* 46.)

It was mentioned in the Chamber's Report for 1930 that it had been decided to set up a Conference in which His Majesty's Government would meet representatives of British India and of the Indian States for the purpose of seeking the greatest possible measure of agreement for the final proposals for constitutional reform in India which it would later be the duty of His Majesty's Government to submit to Parliament.

The Indian Round Table Conference, as it became popularly known, was inaugurated by His Majesty the King-Emperor at a public session in the Royal Gallery of the House of Lords on 12th November, 1930.

After the opening ceremony the Conference devoted five days in plenary session to a debate "on the question whether the future constitution of India should be on a federal or unitary basis". This general debate ranged over a wide field, but its most striking feature was declarations from delegates from the Indian States opening the way to the consideration of a new federal constitution for India, embracing both British India and Indian States.

On the conclusion of the general debate the Conference decided to set up a " Federal Relations Committee to consider the structure of a federal system of government in India as regards relations between Indian States and British India, and relations between Provinces of British India and the Centre including the question of responsibility at the Centre, and to recommend the main principles to be applied."

It was, however, found more convenient to work through a Committee of the Whole Conference, instead of through this Committee, and the Committee of the Whole set up the following nine Sub-Committees :—

I. Federal Structure.
II. Provincial Constitution.
III. Minorities.
IV. Burma.
V. North West Frontier Province.
VI. Franchise.
VII. Defence.
VIII. Services.
IX. Sind.

As was stated in the Chamber's Report for 1930 the representatives of the European Community in India at the Round Table Conference were Sir Hubert Carr, Mr. T. Gavin Jones and Mr. (now Sir Edgar) Wood.

Sir Hubert Carr was a member of the following Sub-Committees :—(III) Minorities ; (IV) Burma ; (VI) Franchise ; (VII) Defence ; (IX) Sind.

Mr. T. Gavin Jones served on the following Sub-Committee :—(I) Federal Structure.

Sir Edgar Wood was a member of the following Sub-Committees :—(II) Provincial Constitution ; (V) North West Frontier ; (VIII) Services.

The Reports of these nine Sub-Committees were received by the Committee of the Whole Conference and noted, together with the comments made on them in Committee of the Whole.

The Conference after a final debate in plenary session ranging over the whole of its work, passed unanimously the following resolution accepting the Reports of the Sub-Committees (and comments thereon in Committee of the Whole) :—

" The Conference sitting in Plenary Session has received and noted the Reports of the nine Sub-Committees submitted by the Committee of the whole Conference with comments thereon.

" These Reports, provisional though they are, together with the recorded notes attached to them, afford, in the opinion of the Conference, material of the highest value for use in the framing of a Constitution for India, embodying as they do a substantial measure of agreement on the main ground-plan, and many helpful indications of the points of detail to be further pursued. And the Conference feels that arrangements should be made to pursue without interruption the work upon which it had been engaged, including the provision in the Constitution of adequate safeguards for the Mussalman, Depressed Classes, Sikhs, and all other important Minorities.

The following extract from the Prime Minister's closing speech on 19th January 1931 gives a summary of the recommendations of the various Sub-Committees :—

" Now, as regards the future, we have before us the Reports of the various Sub-Committees, all of them noted, together with your observations upon them. The Government proposes at once to study these very carefully in order to face the problems which they present to it. We have, for instance, Sub-Committee No. 1, the Sub-Committee presided over with such conspicuous ability by the Lord

Chancellor, who, by that one act of service has won for himself a great place in your hearts. That Report, rough wood, if I may say so, wood of very varying lengths, full of knots, full of difficulties in handling and using, must be planed and fitted into a logical and consistent structure.

" Sub-Committee No. II has endorsed the principle of fully representative government in the Governor's Provinces, subject to the retention by the Governors of certain powers which were widely agreed to be necessary at this stage.

" The Minorities Sub-Committee I have already referred to. You have not heard the last of us regarding that. As to the Sub-Committee on Burma, its findings have been noted, and the Government will pursue the decisions of that Sub-Committee, separating Burma and making the necessary enquiries as to the conditions upon which the separation is to take place.

" With regard to the North-West Frontier Province, which was the subject of Sub-Committee No. V, that Sub-Committee has recommended the elevation of its status to that of a Governor's Province, with a constitution analogous to that of other Governor's Provinces under the new regime, but with the necessary modifications and adaptations to suit the peculiar local conditions and requirements, and with the necessary financial adjustments with the Central Government.

" Sub-Committee No. VI, the Franchise Sub-Committee, recommended the setting up of a Committee to work out specified problems and that Committee will be set up.

" Sub-Committee No. VII dealt with defence. That will be proceeded with, and if it is possible to put into operation, without the delay that will be required in the building up of the full constitution, some of its parts by administration, we shall get into touch with the Government of India and see how that can be done. I refer to such things, for instance, as the creation of a Military Sandhurst in India.

" Sub-Committee No. VIII dealt with the Services, and affirmed the necessity of continuing to existing members of the Services under

the new constitution the guarantees which the present Act and the Rules framed under it give them, and has explored the position as regards the future.

" Sub-Committee No. IX dealt with Sind, and adopted with two dissentients the principle that Sind should be formed into " a separate Province, but left its feasibility for future decision after enquiry by an expert Committee into the financial problems involved. That also will be undertaken."

A meeting of representatives of members of the Associated Chambers of Commerce of India and Ceylon was held in Calcutta on the 10th August 1931 for the purpose of discussing the question of safeguards in the new Constitution. The Bombay Chamber was represented at this meeting by Mr. W. G. Lely, M.L.C., and Mr. R. J. F. Sulivan.

The Round Table Conference continued its sittings in November 1931. The European delegation was strengthened by the addition of Mr. E. C. Benthall who served in the Federal Structure Sub-Committee alternatively with Mr. Gavin Junes.

In the meantime a Home Committee was formed in London for the purpose of assisting the delegates. This Committee consisted of Sir Thomas Catto as Chairman, Sir Arthur Froom, Mr. J. H. Fyfe, Sir George Godfrey, Sir Malcolm Hogg, Sir James Simpson, Sir Thomas Smith and Mr. G. L. Winterbotham.

The Round Table Conference was adjourned in December 1931 and on the return of Mr. Benthall to India the Committee of the Chamber and the Committee of the Bombay Branch of the European Association met him on the 2nd January 1932 for an informal discussion on the work of the Conference.

At the meeting of the Committee of the Chamber held on the 6th January 1932 the President in referring to the visit

of Mr. Benthall to the Chamber stated that it was clear from the very interesting account given by Mr. Benthall that the European delegation had been able to play an exceedingly important part at the Round Table Conference. This was due to the energy with which they had pursued private negotiations in all quarters likely to prove useful and to the skilful and firm manner in which they had handled each situation as it arose. There was no doubt that in several of the conclusions reached by the Conference, the influence of the European delegation had proved decisive. The President said that he would even go further and say that the successful outcome of the Conference was in no small measure due to the efforts of the delegation.

The Committee in order to show their appreciation placed the following resolution on record and forwarded copies to Mr. Benthall and his colleagues :—

" The Committee desire to place on record their keen appreciation of the admirable work accomplished by the European delegation at the Round Table Conference."

Selections from the more important documents relating to both sessions of the Round Table Conference will be reprinted in *Volume* **II.**

DISCRIMINATION IN INDIA AGAINST BRITISH COMMERCIAL INTERESTS.

The East India Section of the London Chamber of Commerce in January 1931 forwarded to the Chamber a copy of the following resolution that was adopted by the Section at a meeting on 9th January 1931 :—

" That this meeting of the Executive Committee of the East India Section of the London Chamber of Commerce, concerned as it is with the economic, rather than the political, aspect of the present

negotiations for a new constitution for India, feels that the immensity of the economic issues at stake is not sufficiently appreciated in all quarters.

India, which is the biggest market for British goods, has been given fiscal autonomy under the existing Government of India Act and the possible effect on the trade of Great Britain arising therefrom should not be overlooked by our legislators, if India is to retain that power in a new constitution under which the Government will be pre-eminently Indian especially when it is remembered that India is still in a stage of development where economics are regarded as a political weapon.

Taking into account the heavy responsibilities both for the internal and external defence of India imposed on Great Britain, it appears to this Committee, as business men, fair and reasonable that, in turn, the trade of Great Britain should not be made to suffer. In view of the protectionist policy which India wishes to pursue, the Committee emphasises the fact that the trade of Great Britain will suffer, unless India undertakes to give preferential customs treatment to British goods as against foreign goods. This meeting accordingly urges the negotiation of such an Agreement.

It moreover considers that as a condition concurrent with further political advance, there should be, by means of an Agreement or otherwise, a guarantee that there will be no discrimination against British commerce or industry established in India, whether financed by sterling or rupee capital, or against British goods exported to India".

In addressing this Chamber subsequently on the matter the London Chamber stated that the resolution was adopted following a request by Sir Hubert Carr and his colleagues for the opinion of the East India Section of the Chamber as to :

(1) Whether the East India business community was in favour of an agreement being concluded between Great Britain and India to ensure national treatment to British concerns registered there, and most-favoured-nation treatment to sterling concerns exporting to India ; and

(2) Whether in the case of a sterling company, there would be any strong objection to conversion into rupees if it were made a condition of non-discriminatory treatment.

The members of the Section, after considering very carefully the proposals which were put before them, replied that in the majority of cases, they were opposed to conversion into rupee companies, not only because they thought it a presumption on the part of India to attempt to put into practice a law which such great countries as Argentina, with immense British interests, and others, have never enacted, but also because there were unquestionable handicaps and difficulties which would render conversion, in a great many cases, a very undesirable procedure. Some of these considerations, briefly enumerated, were :—

(1) That Companies operating in other countries would find it impossible for the control to lie in India (*e.g.*, Insurance Companies, Banks, etc., and sterling companies whether with or without branches in India);

(2) that the shares of public companies operating in India can be purchased on the London Stock Exchange by persons of any nationality including Indians;

(3) that the ultimate control of a company must be vested in the shareholders who would naturally wish to exercise their vote and would strongly object to the transference of control;

(4) that to convert a sterling company to a rupee one would in many instances involve the liquidation of the sterling company which would be a very serious matter;

(5) that it would be difficult to obtain the required capital from Indian sources;

(6) that in many cases it would be impossible to recruit in India, for the purposes of a Board, the right type of man, possessing the required experience and technical knowledge, and who, moreover, would command the confidence of shareholders in Great Britain.

It was pointed out that to restrict the flow of capital from Great Britain to India would be inimical to India's own interests, and the view was advanced that the Government of India might well find itself unable to issue sterling loans.

The fact that no restrictions were placed on Indian traders in London was also emphasized.

The Executive Committee of the Section, in view of these replies, consequently declared in their resolution that they were of opinion that there should be no discrimination between sterling and rupee companies and that both should receive full national treatment, and trade on an equal basis.

Although the question of discrimination in relation to its effects on the position of sterling concerns in India was the principal matter upon which the British representatives from India sought the official opinion of the East India Section, the Executive Committee felt that a matter of paramount importance to British interests in India was the degree of latitude which might be given to India, under a new constitution, to increase her tariffs. Whilst fully alive to the fact that fiscal autonomy was a *fait accompli* under the existing constitution, the Section seriously apprehended that this right would be lightly conceded in a new and different constitution (under which the Government would be predominantly Indian) without appreciating the disastrous consequences to British trade which would undoubtedly ensue. They felt it to be a matter of elementary justice that, if, and wherever, duties were imposed, India should give to Great Britain preferential treatment, and they accordingly urged that in the projected trade agreement full provision should be made to ensure this.

The East India Section therefore asked for the views of this Chamber on this matter, and inquired whether, in view of the great importance of the issues involved, they would be prepared to advocate the adoption by India of a British preferential tariff.

In replying to the London Chamber the Committee stated that in regard to the specific question on which an expression of opinion was desired this Chamber would not be prepared at this stage to press for the adoption by India of a British preferential tariff. With great constitutional changes pending the Chamber preferred to reserve action until the situation clarified somewhat and it was known what form of Dominion Status was to be accorded to India. In the view of the Committee the conclusion of a preferential tariff between Great Britain and India was not to be considered a condition of the latter's attainment of responsible government but might well form the subject of friendly negotiation following a satisfactory constitutional settlement.

THE CIVIL DISOBEDIENCE MOVEMENT.

On the 5th March 1931 as a result of an agreement between His Excellency the Viceroy on behalf of the Government of India and Mr. M. K. Gandhi on behalf of the Congress the Civil Disobedience Movement, as it was popularly known, was discontinued.

The Committee immediately sent the following telegram to the Private Secretary to His Excellency the Viceroy :—

" Committee of Bombay Chamber of Commerce desire to offer their respectful congratulations to His Excellency on the achievement of an agreement with Congress representatives and to express hope that settlement albeit provisional may inaugurate new era of peaceful development in India."

FRANCHISE COMMITTEE.

The Government of Bombay in March 1931 informed the Secretary of the Chamber who is the returning officer of the Chamber of Commerce Constituency in the Bombay Legislative Council and the Council of State, that in pursuance of the recommendation of the Indian Round Table Conference a Franchise Committee was expected to arrive in India in the near future with instructions to investigate the possibilities of revision of the existing franchise for the Bombay Legislative Council. It was, therefore, necessary for Government to formulate their views as to the future franchise and to collect the necessary material for submission to the Franchise Committee when it arrived. Government accordingly forwarded a copy each of the Report of the Franchise Sub-Committee of the Indian Round Table Conference and paragraphs 106-108 of Volume II of the Report of the Indian Statutory Commission and requested the Secretary to favour Government with his remarks on each of the recommendations therein made. In particular, Government requested the Secretary to state what revision of the franchise would, in his opinion, secure the enfranchisement of the population to the extent recommended by the Franchise Sub-Committee, how the ideal suggested in the report of giving each community a voting strength proportionate to its numbers could best be reached and how far the proposed qualifications for women, as recommended by the Indian Statutory Commission were suitable.

After consulting the Committee of the Chamber the Secretary called Government's attention to certain difficulties experienced by the Chamber in connection with the method followed in drawing up the electoral rolls of Special Constituencies, and confined the remainder of his remarks on the franchise question to a few general observations on the points raised in their letter.

He pointed out that the difficulties experienced by Commerce and Industry Constituencies were the subject of correspondence between the Government of Bombay and the Chamber of Commerce some years ago, and in 1927 the Chamber had agreed to an alternative amendment under which the electoral roll would give the names of firms (instead of individuals as at present), each firm casting one vote through an agent, the qualification for a candidate being that he should be one of the persons authorised by any firm on the roll to take part in the business of the Association. It was felt that though the Franchise Committee which would be visiting India would presumably not be called upon to frame electoral rules under the new constitution it might perhaps be well to draw their attention to the inconvenience suffered by special constituencies under the existing system.

In regard to the general franchise question the proposals of the Simon Commission were studied together with the recommendations of the Franchise Sub-Committee. The former appeared to go no further than was necessary in existing circumstances and the latter, it was felt, should command general approval, although they were the subject of considerable dissent on the part of a number of members of the Sub-Committee.

Opportunity was taken to draw attention to the remarks of the Bombay Provincial Committee, appointed to co-operate with the Indian Statutory Commission, on the subject of the Electorate and the Franchise (*vide* Indian Statutory Commission, Vol. III, pp. 37-39). The Bombay Provincial Committee pointed out that the total population of the Bombay Presidency was 19,291,000 of which 4,440,000 were urban, say, 22·9 per cent. while 14,851,000 were rural,

say, 77·1 per cent. The total number of electors was 778,000 of which 240,000 were urban and 528,000 were rural. The Committee were of opinion that steps should be taken to widen the electorate so as to give the rural population larger representation. They pointed out that certain important sections of the population, such as the depressed classes and the labourers were not adequately represented and that the qualification for the franchise in rural areas was comparatively higher than that in urban areas. For instance a man paying an a sessment of Rs. 32 or cultivating land assessed at that figure was economically in a better position than a resident of an urban constituency paying an annual rental of Rs. 36. The Bombay Provincial Committee recommended that the rural qualification should be halved and this recommendation appeared reasonable.

THE ELECTORAL ROLL.

In July 1931 the Bombay Branch of the European Association asked the Chamber to support a representation that they had addressed to the Government of Bombay urging the desirability of the electoral roll of the Bombay City Europeans being revised every year and the voters' office addresses being entered in the roll in preference to their residential addresses.

The Committee, in addressing the Government of Bombay informed them that they were in favour of the suggestions made by the European Association and hoped that Government would see their way to give effect to them.

The Government of Bombay, however, in replying to the Bombay Branch of the European Association stated that as the provisions of the Bombay Electoral Rules and

the Legislative Assembly Electoral Rules made ample provision for any amendment of the electoral roll whenever necessary it did not appear necessary to undertake a revision of the roll every year though it was desirable that in preparing the roll, the business address as well as the residential address of each voter should be entered whenever possible. This, it was stated, would be specifically provided for in the regulations and steps would be taken for their amendment before the next preparation of the new roll. The Government of India who were consulted in the matter agreed with this view.

The Government of Bombay added that in view of the fact that a further contested election in the European constituency on the existing roll was most improbable the Government of India did not propose to set in motion rule 9 (6) of the Legislative Assembly Electoral Rules for the immediate amendment of the electoral roll.

DATE ON WHICH DUTIES LEVIED UNDER THE INDIAN FINANCE ACT CAME INTO FORCE.

The Collector of Customs in January 1931 informed the Chamber that he had received several requests for information as to the date from which the Finance Bill for the forthcoming financial year would take effect. He pointed out that normally a Bill became Law on the date on which it received the assent of the Governor-General. In the case of Bills involving taxation, however, it was laid down by the Provisional Collection of Taxes Act (XVI of 1918) that a Bill should have effect from the date of its introduction as if it were an Act of the Governor-General in Council, provided it contained a declaration that it was expedient in the public interest that the Bill should have immediate effect. Such

a declaration had usually been made in the Finance Bill which was introduced by the Finance Member in his Budget speech.

CUSTOMS DUTY ON BONDED STOCKS DESTROYED BY FIRE.

A member in June 1931 enquired of the Chamber whether an importer would be liable to pay Customs Duty on goods stored in private bonded warehouses in the event of such goods being destroyed by fire.

Section 122 of the Sea Customs Act which reads as follows, gives the Chief Customs Officer discretion to remit the duties in such cases :—

" 122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs Officer may in his discretion remit the duties due thereon.

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs Collector within forty-eight hours after the discovery of such loss or destruction."

The Committee after making enquiries informed the member that in a matter of this kind the main point the Customs Authorities would have to consider was whether the fire was caused by accident or not. The Customs Authorities were not concerned nor were they influenced in any way by the question whether the goods were insured or not.

LIABILITY FOR CUSTOMS DUTY ON DAMAGED GOODS.

An enquiry was received in March 1931 from an importing house as to who should bear the loss of duty on cargo damaged

and salved, *i.e.*, the consignee or the Insurance Company, in cases where the cargo was insured F.P.A. or W.P.A., warehouse to warehouse, from Zanzibar to Bombay.

After consulting the Import Sub-Committee the Committee informed the enquirer that as far as they were aware there was no usual custom of the trade in regard to the point raised. The problem appeared to be one for settlement under the terms of any contract that might exist with the Insurance Company concerned. If the Customs duty was insured it might be recovered but not otherwise. Alternatively it might be necessary for the importer to approach the Customs Authorities.

It would seem that so far as the Customs Authorities were affected the point was covered by sections 31, 33, 34, 34A and 35 of the Sea Customs Act of 1878.

IMPORTS OF SUBSTANCES OF A LIKE NATURE OR USE AS SACCHARINE.

The following notification was issued by the Department of Commerce of the Government of India on the 18th July 1931 :—

In pursuance of item 34A of Schedule II to the Indian Tariff Act, 1894 (VIII of 1894), the Governor-General in Council is pleased to declare that the following substances are of a like nature or use to saccharine, namely :—

(1) Toluene ortho sulphonic acid ;

(2) Toluene ortho sulphon chloride or Toluene ortho sulphony chloride or Toluene ortho chlorsulphonic acid ;

(3) Toluene ortho sulphonamide or Toluene ortho sulphamide ;

(4) Ortho-sulpho benzoic acid and derivatives ;

(5) Benzamide ortho sulphonic acid and derivatives ;

(6) Ortho-sulphonamido benzoic acid or ortho-sulphamido benzoic acid or ortho-sulphamine benzoic acid ;

(7) Toluene ortho sulphinic acid ; and

(8) Sweetol, sucrose ; crystallose ; gluside, saccharol, saxin ; glycosine ; sykose ; glusimide ; garantose, glycophenol, saccharinol and saccharinose.

SECTION 10 OF THE INDIAN TARIFF ACT.

A member in July 1931 drew the attention of the Committee to the fact that section 10 of the Indian Tariff Act (which allowed a seller to increase or decrease the price laid down in his contract if customs duties were imposed, increased, decreased or remitted subsequent to the date of his contract) did not cover cases in which higher duty had to be paid owing to alterations in the tariff valuations or a change in the method of assessment from C.I.F. prices to local selling prices.

After consulting the Import Sub-Committee the Committee in reply informed the member that, in their opinion, in cases where goods subject to a tariff valuation were sold forward beyond the currency of the tariff valuation the seller should cover himself under his contract. The Committee added that they were not in favour of taking up the question with the Government of India inasmuch as a change in the rate of duty required legislation whereas amendments of the tariff valuations were subject to an administrative act. The Committee also pointed out that in regard to the question of a change in the method of assessment from C.I.F. price to local selling price, this was provided for by section 30 of the Sea Customs Act.

On reconsideration of the question, however, in consultation with the Import Sub-Committee, the Committee

decided to address the Government of India in the matter. In doing so, they pointed out that under Section 10 of the Indian Tariff Act a seller was entitled to add to his contract price the amount of the increased duty if such increase took effect subsequent to the making of his contract. In cases where the tariff valuations of goods were increased during the currency of a contract the seller was unable, unless this was specifically provided for in the contract, to obtain from the buyer the amount of extra duty paid on the goods through the tariff valuation being enhanced. As it was not possible for the seller to foretell at the time of making his contract to what extent the tariff valuation would be increased it was a distinct hardship on him if he had to pay additional duty without being in a position to recover such additional duty from his buyer. The Committee expressed a hope that the Government of India would examine the suggestion with a view to giving effect thereto if found practicable.

The Government of India in reply expressed their regret that they were unable to accept the suggestion and referred the Chamber to a letter on the subject addressed by the Department of Commerce and Industry to the Chamber on 24th February 1905. In this letter the Government of India stated that they considered it undesirable to amend the law in the manner suggested as "tariff valuations" were essentially distinct from changes in Customs or Excise Duties. It was pointed out that the valuations were fixed solely with reference to average market values, and they did not affect the *ad valorem* incidence of the duties levied. Variations in these values depended entirely upon the course of prices, and they were not in any way subject to arbitrary enhancement or reduction on the part of the Government. The Customs and Excise duties, on the other hand, might be

enhanced or reduced, at any time, and it was necessary to provide a procedure under which such enhancements or reductions when made, would disturb the course of trade as little as possible. After carefully considering this aspect of the question, the Government of India were of opinion that it would be inadvisable to initiate legislation affecting contracts between buyers and sellers in respect of a matter which depended entirely upon the course of prices and which constituted in any case an essential part of every forward contract.

They were also adverse to the proposal on the ground that, if legislation in the sense desired by the Chamber were undertaken, difficulties would probably arise in fixing the annual tariff valuations. It frequently became necessary, for administrative reasons, to abolish particular tariff valuations, leaving the articles subject to the ordinary *ad valorem* assessment, or to substitute tariff valuation in the place of *ad valorem* assessment. If, however, tariff valuations were given the privileged position which the Chamber proposed some practical difficulty would, it was anticipated, be experienced in effecting these changes; and it was not improbable that considerable friction would occur in settling the questions to which such changes would, under the system proposed, give rise.

The following resolution was submitted by this Chamber to the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1931, and carried *nem con*:—

"(1) Seeing that various interpretations have been placed on Sections 29 and 30 of the Sea Customs Act and that difficulty has arisen in ascertaining the meaning of 'real value' necessitating a reference to the Privy Council, and

(2) Seeing that Section 10 of the Indian Tariff Act does not give importers full protection in the case of changes in tariff valuations, the Association recommends that, whenever practicable, the Government of India should adopt specific duties in place of tariff valuations."

TARIFF VALUATION OF CHEMICALS.

The Director-General of Commercial Intelligence and Statistics submitted the following statement showing certain additions and alterations proposed in the existing tariff heads and asked for the views of the Chamber thereon :—

Statutory Item No.	
67	It is proposed to sub-divide the head "Cocoanuts, Straits Dutch East Indies and Siam" into "husked" and "unhusked" and fix a separate tariff value for each sub-head. It is reported that there is a considerable difference in the prices of husked and unhusked cocoanuts imported at Rangoon from the Straits, Dutch East Indies and Siam.
88	It is proposed to amplify the two heads "Ammonia gas, anhydrous" and "carbonic acid gas" by the addition of the words "including compressed or liquefied gas." These two products are usually imported in a compressed state in cylinders and as such are mainly in liquid form. The proposed amendment will make the intention quite clear.
88	It is proposed to fix tariff values for the following additional articles :— (*a*) Chlorate of potash, (*b*) Naphthalene balls, (*c*) Tartaric acid.
113	It is proposed to amend the head "Dammer Batu" by the addition of the word "unrefined." Refined Dammer batu has a price which is very much above the tariff value.

After consulting the Import Sub-Committee the Committee submitted the following remarks on the proposals :—

(*a*) In regard to Statutory Items Nos. 67 and 113 the Committee had no comments to make.

(*b*) The Committee accepted the proposed amplification of " Ammonia Gas Anhydrous" and " Carbonic Acid Gas " in statutory item No. 88, as clarifying the definition.

(*c*) The Committee enquired as to the reasons for the suggested additions to the tariff value heads of (*i*) Chlorate of Potash, (*ii*) Naphthalene balls, and (*iii*) Tartaric Acid, and also as to the values it was proposed to fix for these three articles.

The Committee at the same time submitted the following tentative proposals in connection with the tariff valuations of certain other chemicals which they suggested might be considered when the tariff valuations were next under revision :—

	Present tariff value.	Average wholesale market price c.i.f. Indian Ports.	Proposed new tariff value.
	Rs. a. p.	£ s. d.	Rs. a. p.
Alum Lump	6 0 0	7 15 0 p.t.	5 4 0
Muriate of Ammonia crystaline	15 0 0	20 0 0 ,,	13 8 0
Copper Sulphate	18 8 0	21 0 0 ,,	14 0 0
Epsom Salt	3 4 0	3 15 0 ,,	2 8 0
Soda Ash including calc. natural Soda, etc. ..	6 0 0	6 15 0 ,,	4 8 0
Soda Caustic Flake ..	13 12 0	18 7 6 ,,	12 4 0
Soda Caustic Powder ..	14 0 0	18 13 3 ,,	12 8 0
Sodium Bicarbonate ..	6 12 0	9 0 0 ,,	6 0 0
Sodium Silicate (in liquid form)	8 0 0	9 0 0 ,,	6 0 0
Sodium Sulphide	7 8 0	8 0 0 ,,	5 8 0

The Committee also expressed the opinion that the whole system of tariff valuations would require very careful examination in the near future and asked the Director-General to give them ample time to consider his proposals when they were formulated.

The Director-General in reply stated that the reason why it was suggested that (1) Chlorate of Potash, (2) Napthalene balls and (3) Tartaric Acid should be added to the tariff heads, was the considerable difficulty experienced by the appraising section of some of the Customs Houses in ascertaining current market prices for purposes of assessment in a market which was highly sensitive and continually changing about.

TARIFF VALUATION OF VEGETABLE WAX.

The Director-General of Commercial Intelligence and Statistics in July 1931, drew the Chamber's attention to the fact that as the tariff stood at the moment carnauba wax was assessable to duty on the tariff value fixed for vegetable wax under statutory item No. 77. It was, however, much costlier than the ordinary qualities of vegetable wax and its inclusion in the tariff head made the price range too wide for a single tariff value. It was therefore proposed to exclude carnauba wax from the existing head by amending it to read "Vegetable wax, other than carnauba wax." This would make carnauba wax assessable on its real value. The Director-General asked for the views of the Chamber on the proposal.

After consulting the Import Sub-Committee, the Committee informed the Director-General that they were in favour of the proposal but suggested that a new head be inserted, *viz.*,

" Carnauba Wax and Refined Mineral Wax with a melting-point not less than 160° F."

With a tariff valuation of Rs. 60 per cwt.

In the revised tariff valuations for 1932, however, the heading in the tariff schedule was entered as " Vegetable wax, other than Carnauba wax " so that Carnauba wax will in future be assessed to duty at its real value.

TARIFF VALUATIONS.

Annual Revision.

In accordance with the usual practice the Director-General of Commercial Intelligence and Statistics met representatives of the Chamber on Monday, 30th November 1931, and discussed with them his proposals in connection with the annual revision of the tariff schedule in respect of articles assessed to duty at tariff valuations.

A copy of the revised schedule will be found in *Volume* **II.**

TARIFF CLASSIFICATION OF PAPER.

The Director-General of Commercial Intelligence and Statistics informed the Chamber in June 1931 that it was proposed to recast the tariff value descriptions of paper under statutory item No. 99 and submitted a revised classification suggested for this purpose. It was stated that the proposed re-classification had been drawn up in the light of a recent ruling of the Central Board of Revenue. In the first place the general heading " Packing and Wrapping Paper " had been omitted in view of the Board's decision that machine-glazed pressings (one of the items under this heading) were capable of division into printing and other paper. Secondly, the list of exceptions appearing in the head " Printing Paper " had been amplified in order to make it clear that machine-glazed pressings, etc., of kinds falling

under statutory item No. 99 were assessable on the tariff value prescribed for them and not for the tariff value of printing paper even if they were suitable for printing. Thirdly, the word "Envelope" had been omitted from the description "Sulphite Envelope" since the Board was unable to find any evidence that there was any particular quality of paper to which the designation of "Envelope Paper" specially applied.

The revised classification suggested was as follows:—

Serial No.	No. in the Statutory Schedule.	Names of Articles.
112	99	Old newspapers in bales or bags. Printing paper (excluding chrome, marble, flint, poster and stereo and excluding also, any printing paper included in any of the descriptions below in this item) in which the mechanical wood pulp amounts to not less than 65 per cent. of the fibre content glazed or unglazed, white or grey. Machine-glazed pressings. Manilla, machine-glazed or unglazed, and sulphite. Kraft or imitated kraft. Straw boards.

After consulting members interested, the Committee informed the Director-General that they had no views to put forward in regard to the proposal.

REVISION OF THE LIST OF ARTICLES SPECIFIED IN THE SEA-BORNE TRADE RETURNS OF BRITISH INDIA.

The Director-General of Commercial Intelligence and Statistics in November 1931 asked the Chamber for suggestions

in regard to any additional items, the separate specification of which in the trade returns would appear to be indispensable.

In reply the Committee suggested the following classification for dyes that had been adopted for tariff valuations being adopted also for statistical purposes :—

Dyes derived from Coal-tar and Coal-tar derivatives used in any dyeing process.

Alizarine Moist—

(*a*) Not exceeding 16 per cent.
(*b*) Over 16 per cent. but not exceeding 20 per cent.
(*c*) Exceeding 20 per cent.

Alizarine Dry—

(*a*) Not exceeding 40 per cent.
(*b*) Exceeding 40 per cent.

Congo Red.

Coupling Dyes of the Napthol Group—

(*a*) Napthols, Rapid Fast Colours (Rapid Salts) Bases.
(*b*) Other Salts.

Vats—

(*a*) Indigo.
(*b*) Other sorts—
(1) Paste.
(2) Powder.

Sulphur Black.

Metantil Yellow.

Auramine.—of concentration of 15 *per cent. and less.*

Rhodamines (Carthamines).—of concentration of 15 *per cent. and less.*

Aniline Salts.

All Others.

The Committee also suggested that the returns of the imports of rubber insulated cables might be divided further to show the imports from Japan and Belgium separately

instead of such imports being included under the general head of " Other countries."

In the case of cables with insulations other than rubber the imports were sub-divided only into " United Kingdom " and " Other countries." The Committee suggested that these imports should be sub-divided into " United Kingdom", "Germany", "Netherlands", "Belgium", "U. S. A.", "Japan" and " Other countries."

DUTY ON IMPORTED PAPER.

Under the provisions of the Finance (Supplementary and Extending) Bill unprotected paper pays duty at the rate of 25 per cent. on rates which in most cases have been artificially enhanced by means of tariff valuations, while protected paper is taxed at one anna three pies per lb., which is equivalent to from 62 per cent. to 100 per cent., according to quality, of the real value of the paper.

The Committee, in drawing the attention of the Government of India to the above in October 1931 stated that it appeared to them unreasonable that an essential commodity such as paper should be taxed at a higher rate than many luxuries and in the interests of the consumer the Committee requested that an early opportunity might be taken to revise the duty on this article.

DUTY ON IMPORTED RAW COTTON.

One of the proposals for fresh taxation under the Indian Finance (Supplementary and Extending) Bill was the levy of a duty of ½ anna per lb. on raw cotton imported into India. The Committee referred the whole question for consideration

to a special Sub-Committee consisting of Sir Joseph Kay, Messrs. C. P. Bramble, G. Boyagis, G. C. R. Coleridge, R. G. Saraiya and A. A. Sarantides.

The Sub-Committee in their report stated that by a majority they were opposed to that portion of the duty which affected growths, such as Uganda, Egyptian and American cotton over one inch in staple, since these classes of cottons were needed in India by the mills manufacturing finer goods and because they were not produced in sufficient quantities in this country to meet the demands of the textile industry. On these grounds they were of opinion that the Chamber should oppose the duty on those classes of cotton.

One of the members, however, was opposed in principle to all import duties on raw materials which were used in the course of manufacture but would not oppose the imposition of such a duty so long as it was introduced as a revenue measure to meet a temporary emergency.

The Committee informed the Chamber's representative in the Council of State that while they were not prepared to express an opinion on the broader issue, *i.e.*, the effect which a duty on imported cotton might be expected to have on trade, industry and agriculture they did not consider that the duty of half anna per bale should be resisted as an emergency means of raising revenue.

DUTY ON IMPORTED WHEAT.

During the February session of the Legislative Assembly a Bill was introduced for the purpose of imposing a temporary customs duty on the importation of wheat. In the statement of objects and reasons attached to the Bill it was mentioned

that owing to the low price at which imported wheat was being landed at the moment at the principal ports in India, wheat produced in India was unable to compete with it at those ports and in the immediately adjacent areas. The extent of the annual demand for wheat in the areas in question was estimated at from 450,000 to 500,000 tons. At the existing low level of world prices little Indian wheat could find an outlet in foreign markets, and it was the more desirable, therefore, that Indian wheat should not be excluded from a considerable part of the home markets. It was accordingly proposed to impose for a period of one year a duty at the rate of Rs. 2 per cwt. on wheat imported into India with effect from the date of introduction of the Bill. This rate, which was equivalent to Re. 1-8-0 per maund, was sufficient to enable wheat from the principal wheat-producing areas in the country to be sold at the principal ports in competition with imported wheat, and allowed a margin to provide for a possible increase in the existing difference between the selling prices of home-grown and imported wheat in these markets.

It was also mentioned in the statement that the effect of the duty was likely to be that the importation of wheat from abroad would become unprofitable except in the event of a substantial change in the relative levels of prices in India and abroad. The effect of this on the flour milling industry at the ports might be very serious for it was known that the mills had already placed orders for several months ahead. Ordinarily the price of an imported article on which a duty, or an additional duty, was placed, was raised by the full amount of the duty, and the importer might expect to recoup himself for the extra cost he had incurred. But the stocks of surplus wheat held in Northern

India must hold down the price in India until they were absorbed, and the mills at the ports could not hope to recover the cost of the duty by raising the price of flour to their consumers. It was therefore proposed to exempt from the duty wheat imported under a contract when the order was placed before the 1st of March, and the contract was closed not later than the date of the introduction of the Bill.

It was proposed that the duty should remain in force only until the end of March 1932, and to take power to reduce or to remove it by executive action before that date should circumstances so change as to render the duty excessive or unnecessary. An amendment extending the exemption clause to cover contracts up to 20th March and thus include two further shipments was opposed by the Government representatives and defeated.

After consulting members interested the Committee in a telegram to the Chamber's representative in the Council of State strongly opposed any duty, whether protective or for revenue, on Australian wheat as they felt that the levy of the duty would result in increasing the price of flour to local consumers and seriously cripple the already decreasing flour export trade.

In reply to a telegraphic inquiry from a member of the European group in the Central Legislature the Committee stated that the proposed duty on wheat was likely to cause considerable imports of wheat flour unless accompanied by a protective duty on flour. The Bill was passed by the Legislative Assembly subject to an amendment levying a duty of Rs. 2 per cwt. on imported wheat flour.

DUTY ON IMPORTED COPRA.

(*See Report* 1930, *Volume I, page* 101.)

Towards the end of September 1931 the Associated Chambers of Commerce of India and Ceylon asked for the

views of the Chamber on a representation that had been received from the Ceylon Merchants Chamber through the Bengal Chamber urging that an attempt should be made to induce the Indian authorities to reduce both the import duty on copra and the tariff valuation of the article.

After consulting the Calicut Chamber the Committee informed the Associated Chambers that they were in favour of the Association addressing the Director General of Commercial Intelligence and Statistics recommending a reduction of the tariff valuation of imported copra.

The tariff valuation of copra for the year 1932 was fixed at Rs. 11-12-0 per cwt. as compared with Rs. 16 per cwt. in 1931.

DUTY ON IMPORTED DYES.

The European Association, Bombay Branch, in August 1931, enquired whether the Chamber would support a proposal put to them by their representative in the Legislative Assembly that he should put forward a resolution for the re-introduction of the duty on imported dyestuffs (products of coal-tar). He estimated that a 20 per cent. duty on this commodity would mean an increase in Government revenue of over Rs. 40 lakhs per annum and stated that the duty on this class of dyestuffs was abolished on the 1st January 1927 for the purpose of assisting the mill industry which, however, consumed only 20 per cent. of the total imports.

The Committee carefully considered the question in consultation with the Import Sub-Committee and in replying to the European Association stated that as a means of assistance to the mill industry the duty on dyes derived from coal-tar and coal-tar derivatives used in any dyeing process was removed

altogether with effect from 1st October (not 1st January 1927). The representative of the European Constituency in the Legislative Assembly had stated that the mill industry consumed only 20 per cent. of the total imports. The Committee were unable to accept that statement, since figures in their possession showed that for the period January/July of the year 1931 the mills consumed 52.35 per cent. of the total value of dyes (including indigo and alizarine) consumed in India. On the basis of the value of the imports during 1930-31 the proposed 20 per cent. duty would impose on the mills an additional burden of approximately Rs. 20 lakhs per annum. This, or even a smaller sum, was a charge which would seriously handicap the industry in weathering the period of depression and would be contrary to the policy of Government, which was based on the recommendations of the tariff board. The proposed resolution would therefore be inimical to the interests of an important section of members of this Chamber and as such it could not receive the latter's support.

Apart from this consideration, however, the proposed resolution was a proposal affecting revenue which rested with the Government of India, and it appeared to the Committee to be no part of their duty to assist Government in finding revenue at the expense of members of the Chamber. Furthermore, proposals affecting revenue were not ordinarily put forward at this time of the year but were examined early in the year when the budget was being prepared. Finally, as this was a matter affecting commerce it would, in the opinion of the Committee, be more suitably dealt with by the representative of the Associated Chambers in the Legislative Assembly. For all these reasons the Committee were strongly opposed to the proposal that the import duty on imported dyestuffs should be re-imposed at this stage.

Under the Indian Finance (Supplementary and Extending) Act which came into force on the 30th September 1931, a duty of 10 per cent. *ad valorem* was levied on imported dyes. The Committee immediately drew the attention of the Collector of Customs to the fact that as it was practically impossible to ascertain the market value of these products it would mean that duty would be based on the invoice rates. The Committee added that considerable confusion would undoubtedly arise by the imposition of one *ad valorem* scale of duty. This was apparently realized when the import duty was levied on these products previously and a definite classification was fixed which the Committee understood proved workable and was, in the main, just to all parties concerned.

Although undoubtedly circumstances had changed considerably since the former import duty on dyestuffs was removed and the types of dyestuffs imported into this country had also changed, the Committee were of opinion that a classification similar to the one obtaining in 1927 should be re-introduced.

In order to make the position clear the Committee stated that for many reasons it was not possible to treat dyestuffs for purposes of duty in the same way as ordinary articles of merchandise. In the first place there were hundreds of different products which were grouped under the one heading of Aniline Dyestuffs. Their prices varied from 5 annas per lb. to Rs. 15 per lb. and the quality was gauged by properties which were unappreciated by anyone except a dyestuffs specialist. For instance, a product invoiced at Re. 1 per lb. might give exactly the same depth and tone of blue, red or yellow as a dyestuff listed at Rs. 15 per lb. but the more expensive dyestuff would have properties

of fastness to light, washing, alkalis, etc., which justified the extra cost per lb.

The Committee felt that if the duty was applied on an *ad valorem* basis, as apparently was the intention, it would react to the benefit of the dishonest importer and any attempt on the part of the Customs authorities to check the dyestuffs in order to satisfy themselves that the imported article exactly tallied with the product shown in the invoice, would entail the employment of a staff of dyestuff specialists such as was not available in this country. The ordinary analytical chemist had not the specialised knowledge which would enable him to certify that the dyestuffs were exactly what the invoices declared them to be, as a mere explanation of the composition of any particular dyestuff would not reveal the properties which the colour possessed when applied to a particular fibre which was the basis on which the cost of the dyestuff was fixed.

As the levy of the duty on a purely *ad valorem* basis would, in the opinion of the Committee, leave the way open to fraud and would also subject the trade to a feeling of uncertainty, they suggested to the Collector of Customs that he should urgently point out to the Government of India the seriousness of the situation and endeavour to persuade them to return to the classification of dyestuffs obtaining in 1927. Although the scale then in force might not be strictly in accordance with the present-day conditions the Committee considered that until an agreement had been reached in regard to the new basis of taxation the old scale should be applied.

The Collector in reply stated that he had addressed the Director-General of Commercial Intelligence and Statistics in the matter and had sent a copy of his letter to the Central

Board of Revenue. The classification and tariff values which the Collector had proposed to the Director-General were as under :—

Proposed classification and Traiff valuations.	Values.	
	Rs. a. p.	
Dyes derived from Coal Tar and Coal Tar derivates used in any dyeing process.—		
1. Alizarine 20 per cent	60 0 0	per cwt.
2. Congo Red	0 8 0	„ lb.
3. Indigo Dyes..	1 2 0	„ „
4. Naphthols, base and Salts.. ..	2 4 0	„ „
5. Vats :—		
Paste	2 0 0	„ „
Powder	6 0 0	„ „
6. Sulphur Black	0 5 0	„ „
7. Other sorts	1 8 0	„ „

In acknowledging receipt of the above letter the Committee stated that they approved of the classification and tariff valuations proposed by the Collector with the exception of the rate quoted for "Other sorts" which they considered was too high and should be reduced to Rs. 1-4-0 per lb.

Under the revised tariff valuations which came into force on the 1st January 1932 the schedule for Dyes was fixed as follows :—

——	—	Tariff values.
Alizarine moist—	per cwt.	Rs. a. p.
(*a*) Not exceeding 16 per cent.		50 0 0
(*b*) Over 16 per cent. not exceeding 20 per cent.	„ „	60 0 0
(*c*) Exceeding 20 per cent.	„ „	120 0 0
Alizarine dry—		
(*a*) Not exceeding 40 per cent... ..	„ lb.	1 8 0
(*b*) Exceeding 40 per cent.	„ „	3 0 0
Congo red	„ „	0 10 0

—	—	Tariff values.
	per cwt.	Rs. a. p.
Coupling dyes of the napthol group—		
(*a*) Naphthols, rapid fast colours (rapid salts) and bases	,, ,,	5 0 0
(*b*) Other salts	,, ,,	1 12 0
Vats—		
(*a*) Indigo	,, ,,	1 4 0
(*b*) Other sorts—		
(1) Paste	,, ,,	2 8 0
(2) Powder	,, ,,	8 0 0
Sulphur black	,, ,,	0 7 0
Metanil yellow	,, ,,	0 13 0
Auramine of concentration of 15 per cent. or less	,, ,,	0 11 0
Rhodamine of concentration of 15 per cent. or less (Carthamines)	,, ,,	0 11 0
Aniline salts	,, ,,	0 7 0
All others	,, ,,	1 5 0

DUTY ON PARIS GREEN.

A representation was received by the Chamber from a member in December 1931 urging the removal of the duty on Paris Green. In addressing the Government in the matter the Committee mentioned that this material was used in India either for anti-malarial work or for spraying fruit trees, the quantity used for the latter purpose being negligible. Importations of Paris Green were supplied mainly to railways, municipalities, district boards and health departments all over India.

The Committee pointed out that duty at the rate of 25 per cent. was charged on this article, whereas such things as anti-plague serum and quinine were imported duty free. It appeared to the Committee that the case for the free entry of Paris Green was on all fours with that for quinine and

anti-plague serum, since all three were used for the prevention and cure of disease. If there were no duty on Paris Green this material could be used by a number of district boards, etc., to whom the cost was at the moment prohibitive. The resulting increase of effort at checking the spread of malaria-carrying mosquitoes would have a cumulative effect.

Regarded from this point of view the case for the removal of the duty on Paris Green appeared to the Committee a strong one, and they expressed the hope that the Government of India would give the matter their favourable consideration.

DUTY ON CATTLE DIP.

It was represented to the Chamber that for some years past the Civil Veterinary Department of Government had been trying to induce cattle owners to dip their cattle or to treat them with Cattle Dip by spraying or hand dressing. Some headway was made in this respect but the increase in duty had made the price of "Cattle Dip" prohibitive and sales to cattle owners had been adversely affected. In addressing the Government of India in the matter the Committee pointed out that the use of dips prevented cattle from being attacked by ticks and so increased the milk yield and the value of the cattle for food. Dipping of sheep had been proved to be beneficial to the animals and to give a definitely better quality and quantity of wool.

It was understood that at the moment the Government Military Dairy Farms were the only large consumers of dips and it would appear therefore that Indian revenues would hardly be affected if the duty on dips were removed while on the other hand not only would the price of the commodity be reduced to the Government Farms but the lowering of the

price would tend to make the use of the preparations more general.

The Committee drew attention to the fact that agricultural implements (Serial No. 78, Statutory Schedule No. 15) and dairy appliances (Serial No. 82, Statutory Schedule No. 16) were imported free of duty whereas Sheep and Cattle Dips which were equally important for the prosperity of the country were subject to a duty of 25 per cent.

As far as the Committee were aware no Sheep or Cattle Dip could be manufactured satisfactorily in India, and they consequently expressed the hope that in the general interest of the country, Government would see their way to removing the duty.

DUTY ON RE-EXPORTED ARTICLES.

In March 1931 the Committee addressed the Central Board of Revenue in regard to the question of the assessment to duty of materials that had been re-exported from India for repairs and subsequently returned. The Committee stated that it had been represented to them that it was inequitable that costly high grade instruments of precision having a long life, which had to be re-exported for repairs, should be liable to pay duty a second time on being re-imported into India, drawback allowance being payable only in the event of re-export within two years of importation.

It was pointed out that export certificates were issued in the case of private personal property provided that the Collector of Customs was satisfied as to the identity of the goods, that no drawback of duty had been paid on their export, that the ownership of the goods had not changed between the time of export and re-import, that the goods

were being imported for personal use and not for sale, and that not more than three years had elapsed since the goods were exported, and provided further that duty was paid on the cost of any alterations, renovations, additions or repairs executed subsequent to their export. (See Government of India Notification, F.D.C.R. No. 50 dated 2nd July 1927).

Scientific instruments belonging to *bona fide* educational and research institutions and surgical instruments and X-Ray apparatus for charitable dispensaries are exempted from Customs Duty. (G. of I., F.D.C.R. Notification No. 24—Cus. dated 11th May 1929).

On the other hand it is definitely laid down that merchandise re-imported after repairs is liable to duty on the full value :—

When articles of " merchandise for sale" are sent out of India by importers for repairs, drawback shall be claimed on the goods at the time of export under Section 42, Sea Customs Act, and the articles when re-imported shall be assessed to duty on their full value in the usual manner.

If applications are received by the Customs Authorities for the registration of such articles at the time of export, with a view to their subsequent re-importation after payment of duty on the cost of the repairs only, the request should be refused, and the exporters should be informed of the proper procedure to adopt. (Ind., C. and I., No. 227-39 of 21st February 1905).

Note.—The above orders apply also to the property of companies or corporate bodies.

Thus, unless the articles had been imported less than two years previously, in which case drawback was allowable, or the company could prove that it was exporting instruments on behalf of private individuals or charitable institutions, duty had to be paid twice over.

The Committee considered that these instructions to Collectors of Customs bore hardly on a certain section of importers and they suggested that they might be relaxed so as to permit of the issue of export certificates in *bona fide* cases of the nature mentioned above.

The Government of India in reply stated that they regretted they did not see their way to agree to the proposal made by the Chamber.

ASSESSMENT TO DUTY OF CONTAINERS OF CHOCOLATES, CONFECTIONERY, ETC.

The Bombay Provision Merchants' Association in March 1931 asked for the support of the Chamber to a representation the former had addressed to the Assistant Collector of Customs objecting to the levy of the duty of 40 per cent., to which confectionery was liable on the value of the containers, packing cases, freight, insurance, etc. The Assistant Collector in replying to the Association pointed out that there was no provision in the Sea Customs Act under which the concession sought was admissible.

The Committee, after consulting the Import Sub-Committee, informed the Association that as the goods in question were " luxuries " and in view of the letter from the Assistant Collector of Customs, they did not feel that the point raised was one in regard to which the Chamber should intervene ; they added that the " landed value " on which duty was assessed included freight and packing.

ASSESSMENT OF GOODS TO IMPORT DUTY.

CALCULATION OF STERLING INVOICES FROM FOREIGN COUNTRIES.

Early in October 1931 several representations were received by the Chamber complaining that on orders from the

Collector of Customs, sterling invoices from foreign countries were being recalculated on gold parities for the purpose of assessment of goods to duty and that in consequence considerable confusion prevailed and inconvenience was caused to importers. The Committee were informed later that these conditions prevailed on 1st and 2nd October, on the evening of which day the orders were withdrawn and a reversion was made to the normal methods of assessment.

In addressing the Collector of Customs in the matter the Committee enquired whether these orders were issued on an interpretation of Section 30 of the Sea Customs Act and subsequently withdrawn or whether they were based on a Notification containing special regulations. In the latter event the Committee asked if the terms of such regulations might be communicated to them. The Committee presumed that any excess duty collected under the orders referred to above would be refunded.

The Collector in reply stated that the orders mentioned were issued on an interpretation of Section 30 of the Sea Customs Act. They were subsequently withdrawn on the instructions of the Government of India to whom representations were made on the subject. The Collector added that any excess duty collected under the orders mentioned would be refunded.

REAL VALUE FOR CUSTOMS DUTY PURPOSES.

Assessment of Cotton Piece-Goods.

(*See Report* 1930, *Volume I, Page* 103).

As was noted in the Chamber's Report for 1930, the Collector of Customs in August of that year, in view of the

difficulty of ascertaining the market values of certain cotton piece-goods by the usual methods, agreed to assess all cotton piecegoods for which wholesale market values were ascertainable at the ascertained price, and in other cases for the purposes of Section 30 (*a*) of the Sea Customs Act to accept the last recorded market value before the 28th July 1930.

In March 1931 the Collector of Customs intimated that with effect from the 25th March 1931 his previous order had been cancelled as the market values of cotton piece-goods were ascertainable.

COTTON TEXTILE INDUSTRY (PROTECTION) ACT.

Allowances for Tare.

(*See Report* 1930, *Volume I, Page* 94).

It was mentioned in the Chamber's Report for 1930 that the Committee had asked the Collector of Customs to arrange for some further tests of the gross and net weight of both British and non-British piece-goods to be carried out in order that the net weight of the baled goods might be ascertained for Customs Duty purposes. The Collector of Customs, Bombay, in May 1931 forwarded to the Chamber a statement showing the average percentage of tare of piece-goods imported from the United Kingdom and foreign countries and enquired whether the Chamber was agreeable to the following tare allowances :—

(*a*) 4.5 per cent. for United Kingdom goods ;
(*b*) 4 per cent. for non-United Kingdom goods ;

After consulting the Import Sub-Committee, the Committee informed the Collector that as the imports of British piece-goods were very restricted at the moment they

felt that the tests so far made, did not represent a fair average of the tare of the goods that were usually imported into Bombay. They added, however, that they were prepared to accept, tentatively, the tare allowances suggested by the Collector but requested him to have further tests made during, say, the following six months and communicate the results to the Chamber.

PROTECTION TO THE INDIAN SUGAR INDUSTRY.

(*See Report* 1930, *Volume I, page* 85).

The Report of the Indian Tariff Board on the question of protection to the Indian Sugar Industry was issued in March 1931. The Board proposed a protective duty of Rs. 7-4-0 per cwt., for seven years followed by a protective duty of Rs. 6-4-0 for a further period of eight years. They recommended that should the pending international negotiations for stabilisation of prices fail or should the market prices in Calcutta in the future fall below Rs. 4 without duty, a further duty of 8 annas per cwt. should immediately be imposed.

The Tariff Board recommended a grant of not less than Rs. 10 lakhs annually to the Council of Agricultural Research for development and research work in connection with sugarcane in India.

They considered that if the industry was declared protected, steps should be taken as early as possible to ensure that the condition suggested by the Fiscal Commission was fulfilled by companies engaged in the sugar industry.

The Finance Member's budget proposals included an increase of Re. 1-4-0 per cwt., on the former rate of Rs. 6 per cwt., as a revenue measure, pending consideration of the Tariff Board's proposals for protection of the sugar industry.

A copy of a summary of the Report prepared by the Board will be printed in *Volume* **II.**

PROTECTION TO HEAVY CHEMICAL INDUSTRY.

In their Resolution No. 199-T (8) dated the 16th July 1928, the Government of India referred to the Tariff Board for examination representations received from the Eastern Chemical Company and the Dharamsi Morarji Chemical Company requesting that protection might be extended to the following heavy chemicals :—

Sulphuric Acid, Hydrochloric Acid, Nitric Acid, Magnesium Sulphate, Ferrous Sulphate, Potash Alum, Aluminium Sulphate Sodium Sulphide, Zinc Chloride, Copper Sulphate, Glauber's Salt.

The Board were also asked to consider other representations of a similar nature that might be brought to their notice. The Report of the Board was signed on the 29th May 1929 but was not published for general information till the 5th September 1931.

The Report and the Government Resolution in connection therewith were carefully considered by the Committee in consultation with the Import Sub-Committee. In addressing the Government of India on the subject the Committee stated that it appeared that Government refused, and in the opinion of the Committee very properly refused, to accept the Tariff Board's major recommendations regarding Superphosphates, pending further expert investigation. Government agreed however, to experiment with certain of the Board's minor recommendations for a limited period. The Committee felt that the wisdom of such a compromise was open to question. They understood that, in spite of the high tariffs it was proposed to levy, Indian chemical works would find it

impossible to compete with the imported articles, for the reason that, in most cases they would first have to manufacture their acids from imported raw materials whilst in European works these acids were often given off in the processes as waste (for example, Hydrochloric Acid). This applied still more forcibly to Salts which it was proposed should be manufactured from these acids in India (for example, Zinc Chloride and Sodium Phosphate).

The Committee pointed out that it was impossible to build up a chemical industry, as it were, by bits. A chemical industry could only be run as an organic whole and could only prosper in large and highly industrialized countries. The absence of complementary industries made the sale of by-products impossible. Even in Europe the smaller nations were not self-contained in the matter of chemicals, and so far as the consumption of chemicals was concerned India was a small country indeed.

The Committee added that the Tariff Board had not made out a satisfactory case for the imposition of a special tariff. They desired to foster an industry which was not being run on economical lines. They wanted the consumer or the tax-payer to bear the burden for the problematical benefit of the Indian manufacturer. Even the experiment which the Government of India wished to make would cost the country a large sum of money which it could not afford. The success of this experiment appeared to the Committee to be more than doubtful.

A Bill to provide for the protection of the heavy chemical industry was in the meantime introduced in the Legislative Assembly and was passed by that body on the 21st September 1931. (*Volume* **II.**)

REVENUE DUTY ON PIG IRON.

The Government of India, Commerce Department, in a Resolution No. 38T (2) dated 28th March 1925 directed the Tariff Board to consider all cases which might be brought to its notice in which the development of Indian industries was hampered by tariff inequality. The Resolution ran as follows :—

"The Government of India have received a number of representations to the effect that the development of certain industries in India is hampered by the fact that the duty on the finished article is lower than the duty on the materials which have to be imported for the manufacture of that article. A list of such representations is appended to this Resolution. The representations will now be referred to the Tariff Board. It is requested to examine these representations and any others of a similar nature which may be brought to its notice and to make such recommendations, whether general or special, as it thinks fit.

Firms or persons interested in the above enquiry should address their representations direct to the Secretary of the Tariff Board."

In connection with this Resolution the question of the retention or removal of the duty on pig iron arose in the following manner. The duty on machinery was removed in September 1927, and in a representation to the Board the Britannia Engineering Company, Calcutta, pointed out that this would adversely affect their position as manufacturers of jute and tea machinery, since their raw materials namely steel and pig iron, were liable, the one to a protective and the other to a revenue duty, while foreign machinery would be admitted free. It was considered that the removal of the duty on pig iron might to some extent remove the inequality of treatment, if any case for relief was established. Accordingly in July 1928 the Board addressed manufacturers of pig iron, requesting their views on the subject of the removal of the duty. Meanwhile the Britannia Engineering Company

requested that their application should be kept pending for 12 months after which they would be in a better position to gauge the exact effect of the removal of the duty on machinery. At the end of this time the Company withdrew their application.

While the application of the Britannia Engineering Company remained pending, representations were also received from other firms and institutions asking for the removal of the duty.

The Report of the Tariff Board was signed in August 1929 but was not published by the Government of India until the 13th June 1931.

The Board found that no case had been made out upon which they could base any recommendation for the removal of the revenue duty on pig-iron and that no serious harm would be done to any consumer if the duty were retained until the whole position was re-examined at the time of the next statutory enquiry into the Steel Industry to be held in 1933-34 or earlier. The Government of India accepted this finding.

PROTECTION TO THE MANUFACTURE OF CHROME STEEL POINTS AND CROSSINGS.

(*See Report* 1930, *Vol. I, page* 84.)

In its report regarding certain railway materials made of steel, the Tariff Board recommended on grounds of tariff equality that a specific duty of Rs. 2-4-0 per cwt. should be imposed on fish bolts and nuts, ordinary bolts and nuts and dog spikes and of Rs. 2 per cwt. on rivets, gibs, cotters and keys. It also recommended that chrome-steel switches and

crossings should be brought under the protective tariff and that stretcher bars which formed part of switches and crossings, should be liable to the same duty as switches and crossings whether imported with the latter or separately.

A Bill to give effect to these recommendations was introduced in the Legislative Assembly in January 1931 and after passing through the various stages of the Legislature received the assent of the Governor-General on the 28th February 1931.

PROTECTION TO THE GALVANISED STEEL INDUSTRY.

A member brought to the notice of the Committee in April 1931 that he had asked the Tata Iron and Steel Company, Limited, to quote for a certain number of corrugated sheets of 22 G. and was informed that the Company had no stocks of this gauge either in Bombay or at Tatanagar and their future rolling was uncertain. The member expressed the opinion that in view of the uncertainty of their future production it would appear that the increased duty could not be justified. The Committee asked members to bring to their notice any similar concrete instances of the anomalous situation created by the new duties in order that they might be passed on to the Associated Chambers with a view to their being cited when the next opportunity arose of renewing the attack.

Subsequently the Tata Iron & Steel Co., Ltd., addressed the Chamber in the matter and stated that the demand for this particular gauge of sheet in India was extremely small and that while they had from time to time rolled certain quantities of this gauge in the endeavour to oblige customers who required it, it would not be reasonable for them, in view

of the infrequency of the demand, to be expected to carry stocks of sheets of this gauge or to give a definite date for a special rolling to meet the request for the small quantity (only about 5 tons) which was asked for in this particular case. The Company pointed out that they could not economically despatch less than a full wagon load, about 20 tons from their Works on one order.

The Company stated that no new issue of principle in connection with the protection awarded to the manufacture of galvanized sheets in India was raised, as it had always been known that the existing capacity for production in this country was not adequate to meet the total demand for galvanized sheets of all sizes and gauges in India. So long as this condition existed, the question of making a particular size or a particular gauge was a matter of expediency and not of principle, although the Company had always endeavoured to take reasonable steps to meet the normal range of demand. As regards the gauge under discussion the Company added that they had already for some time been exploring the possibility of obtaining a larger share of the small market for 22 gauge sheets and if they could overcome certain marketing difficulties, they would put these sheets on their regular manufacturing programme.

PROPOSED PROTECTION TO THE MANUFACTURE OF ELECTRIC WIRE AND CABLES.

The following Resolution was issued by the Department of Commerce of the Government of India on 11th May 1931 :—

In pursuance of paragraph 3 of the Resolution by the Government of India in the Department of Commerce No. 3748, dated the 10th July 1923 (Tariffs), the Government of India have decided to refer to

the Tariff Board an application for protection to the manufacture of electric wires and cables, other than paper-insulated cables, which has been received from the Indian Cable Company, Limited, Calcutta.

2. In making its enquiry the Board will be guided by the principles laid down in the Resolution adopted by the Legislative Assembly on the 16th February 1923 and will consider—

(*i*) whether the conditions laid down in the Report of the Indian Fiscal Commission are satisfied in the case of the industry and whether it should be protected ;

(*ii*) if so, in what form and for what period protection should be given ; and

(*iii*) how its recommendations, if any, will affect other industries.

3. Firms and persons interested who desire that their views should be considered by the Tariff Board should address their representations to the Secretary to the Board.

Copies of the Resolution were circulated among members interested for their information.

PROTECTION TO THE GOLD THREAD INDUSTRY.

(*See Reports*, 1924, *Vol. I, pages* 201 *and* 208 ; 1927, *Vol. I, page* 114 ; 1929, *Vol. I, page* 128 ; 1930, *Vol. I, page* 97.)

The report of the Indian Tariff Board on the gold thread industry was published in January 1931.

On the 26th January 1931 a Bill was introduced in the Legislative Assembly which had for its objects the fostering and developing of the gold thread industry by increasing for a period of 10 years, the import duty leviable on certain articles. In the statement of objects and reasons attached to the Bill it was mentioned that by Finance Act, 1930, a duty of 4 annas an ounce was imposed on silver bullion, and in order to maintain the advantage enjoyed by the Indian manufacturers using silver as a raw material under

the revenue duty of 30 per cent. *ad valorem* on silver manufactures, the cotton duty was raised to 38 per cent. That increase in the duty on silver manufactures was, however, imposed only until the 31st March 1931, subject to an undertaking that the question of extending protection to silver manufactures would be referred to the Tariff Board. In accordance with this undertaking the Board were directed to enquire into the question of extending protection to the manufacture in India of all the articles included in Item No. 43BBB of the Statutory Tariff as amended by the Finance Act of 1930.

The Board in their report dated the 8th October 1930, recommended that a duty of 50 per cent. *ad valorem* should be levied for a period of 10 years on silver thread and wire (including so-called gold thread and wire mainly made of silver), silver leaf, imitation gold, and silver wire and thread, lametta and articles of a like nature. The Government of India accepted this recommendation and clauses 2 and 5 of the Bill gave effect to it.

The Board made no recommendation in regard to " silver plate " and " silver manufactures, all sorts, not otherwise specified ", no request for protection having been received from the industry concerned. It was accordingly proposed to restore the duty on these articles to 30 per cent. *ad valorem* with effect from the 1st April 1931. Clause 4 of the Bill gave effect to the proposal.

Opportunity was also taken, for the sake of simplicity to omit the words "gold thread and wire " from Item No. 131 of the Statutory Tariff. Pure gold thread and wire would be assessed to duty under " Gold manufactures, all sorts, not otherwise specified" in Item No. 131, and the change

proposed would prevent possible confusion between "gold thread and wire" and "so-called thread and wire".

The Bill was referred to a Select Committee who proposed no amendment, and after being passed by the Legislature the Bill received the assent of the Governor-General on 28th February 1931.

PROPOSED PROTECTION TO THE GLASS INDUSTRY.

The following notification was published by the Department of Commerce of the Government of India on the 20th October 1931 :—

The Government of India have received representations from certain glass manufacturers requesting that protection may be extended to the glass industry in India. In pursuance of paragraph 3 of the Resolution of the Government of India, Department of Commerce, No. 3748, dated the 10th July 1923, they have decided to refer to the Tariff Board for examination, these representations along with any others of a similar nature which may be brought to its notice.

In making its enquiry, the Tariff Board will be guided by the principles laid down in the Resolution adopted by the Legislative Assembly on February 16th, 1923, and will consider—

(1) Whether the conditions laid down in the Report of the Indian Fiscal Commission are satisfied in the case of the industry, and to what extent, if any, and in respect of what articles, or class or description of articles, protection should be afforded ;

(2) In what form and for what period protection, if any, should be given ; and

(3) How its recommendations, if any, will affect other industries.

Firms and persons interested who desire that their views should be considered by the Tariff Board should address their representations to the Secretary to the Board.

The notification was brought to the notice of members interested.

IMPORT OF INDIAN MADE FOREIGN LIQUOR INTO ASSAM.

In April 1931 the Associated Chambers of Commerce of India and Ceylon asked for the views of the Chamber on certain draft rules that the Government of Assam proposed to issue in connection with the import of Indian made foreign liquor into the province of Assam.

After consulting members interested the Committee informed the Associated Chambers that they saw no objection to the draft rules in themselves, but they expressed a hope that the Associated Chambers would continue to urge on the Central Government the desirability of pursuing a uniform policy in the taxation of foreign liquor throughout India. The Committee added that the numerous and varied imposts in the shape of excise, town duties, license vend fees, etc., as levied by different provincial Governments and Municipalities, without any coherent scheme behind them, constituted a serious and vexatious obstacle to trade and, as recommended at the last meeting of the Associated Chambers, should be brought within the scope of some co-ordinating authority at the earliest possible moment.

The Committee suggested that before replying to the Government of Assam on this particular reference the views of the Wine, Spirit and Beer Association of India should be ascertained.

In submitting to the Government of Assam copies of the replies that had been received from the various Chambers, the Associated Chambers pointed out that these letters

stressed the great desirability of uniformity of taxation in the different provinces and a hope was expressed that the recommendation would receive the serious consideration of the Government of Assam.

In the above connection the following Resolution was moved and adopted at the annual general meeting of the Associated Chambers held on the 14th and 15th December 1931 :—

"That as a corollary to the resolution adopted at the Annual General Meeting of the Association in 1930 recommending that arrangements be made to secure uniformity in the taxation of foreign liquor in India this Association now recommends that it is desirable that the Government of India should take steps to obtain uniformity in the various provincial excise rules, and particularly in those relating to the import, export and transport of Indian made foreign spirit, as between Provinces ".

REFUND OF EXCISE VEND FEES.

The attention of the Committee of the Chamber was drawn in September 1931 to the inconvenience experienced by members interested in the liquor trade owing to the entire closing of the Government Excise Vend Fee Office during the recent holidays from the 5th to the 8th September.

It would appear that the rule of the Vend Fee Department was that refund of the local Vend Fee on foreign liquor despatched to stations outside the Presidency would only be allowed if the cases had been examined by the Sub-Inspectors of the Department prior to despatch. This rule was particularly hard in cases where, for the convenience of customers up-country, the goods had to be sent from Bombay on a holiday, as the senders were refused a refund of the Vend

Fees because they did not obtain the usual signature of the Sub-Inspector that the goods had been despatched, even if they produced the relative railway receipts in support of their claim.

In addressing the Commissioner of Excise in the matter the Committee stated that they understood that up-country customers were usually given the benefit of the refund of Vend Fees and it seemed unfair that they should be burdened with local excise taxes on all orders despatched to them during holidays, merely because the local Excise Office was closed on those days. This applied more particularly in cases where there were two or more consecutive days as holidays.

The Committee added that they were informed that the Municipal Town Duty Office was always open for a time during holidays, so that a refund of that impost was obtainable, and they suggested that arrangements might similarly be made for at least one Sub-Inspector to be on duty for, say, half a day during the holidays when, as in the case in point the Vend Fee Offices were closed for two or more consecutive days, or that in such cases an exception should be made to the rule referred to above on the understanding that railway receipts for the quantities despatched were produced for inspection immediately the Vend Fee Office re-opened.

In reply the Commissioner stated that the officers in charge of the Vend Fee Offices were expected to work on working days only and would be entitled to overtime allowance for working on Sundays and holidays. The services of the Vend Fee staff could, however, be made available if the merchants concerned agreed to pay the necessary overtime

allowance and give at least 24 hours' previous notice. The scale of overtime allowance would be as shown below :—

For attendance any time on Sundays and public holidays between sunrise and sunset.	1/30th of the monthly salary of the officer (ranging from Rs. 70 to Rs. 100 p.m.).

The Commissioner stated that the alternative propoals of the Chamber to admit Vend Fee refund claims on production of railway receipts could not be accepted, without detriment to the Excise revenue.

The Committee were not satisfied with this reply and in taking up the matter with the Government of Bombay they pointed out that Government servants enjoyed 24 public holidays in the year in addition to certain sectional holidays, Sundays and presumably half Saturdays. It appeared to the Committee not unreasonable to expect that the officers in charge of the Vend Fee Offices should be required to sacrifice an hour or two occasionally of those holidays without looking for extra pay. As indicated previously in their letter to the Commissioner the necessity for the facilities asked for by the Chamber arose more particularly where two or more holidays occurred on consecutive days. If some concession to meet the interests of traders were made in such cases it would not seem that the extra work involved would bear very heavily on any one individual.

The Committee added that in replying to the questionnaire issued by the Bombay Retrenchment Committee the Chamber suggested that economies might be effected by means of a higher standard of hours worked among subordinates rather than by a reduction in pay. The suggestion would appear to have its application in the present instance.

TRADE PUBLICITY ON RAILWAYS.

The Railway Board towards the end of 1930 placed Mr. W. T. Aldous on special duty for six months with the Central Publicity Bureau, and instructed him to investigate in what ways this Bureau and/or Publicity Officers on railways could assist in promoting trade. All members of the Chamber were circularised in the matter in February 1931 and their views were asked on the following specific points :—

1. The possibility and usefulness of railways acting a distributing agents of advertising material both at stations and in trains, and also in surrounding towns and villages.

2. The usefulness or otherwise of bazaar special trains, which had been organised on certain railways, and any suggestions as to their working. Whether extended tours lasting several months over a number of railways would be an improvement on the shorter tours hitherto employed.

3. Whether there was sufficient liason generally between railways and commercial interests, or how the existing system could be improved.

4. Whether claims and other matters received satisfactory attention.

5. Suggestions were invited as to the efficacy of railway station and carriage advertising, including the employment of hoardings along railway lines, and as to how these methods which were in wide use in other countries, could be extended on Indian railways.

6. Attention was invited to the Directories of Commodities issued by the G. I. P. and B. N. Railways and suggestions were asked for as regards their suitability or any possible improvements.

Copies of the replies received were passed on to Mr. Aldous for his information and, for purposes of record will be printed in *Volume* **II.**

STATE PURCHASE OF RAILWAYS.

(*See Reports*, 1913, *pp.* 68, 502 ; 1923, *Vol. I, page XXX.*)

In August 1931, the Committee invited the attention of the Associated Chambers of Commerce of India and Ceylon to a telegram which appeared in the local Press on the 22nd August regarding a meeting of the Assembly Committee on the question of taking over by the State of the B. & N. W. and the R. & K. Railways. It was stated that 14 crores were required for the purchase of the two railways and that great difficulty was being experienced in finding the money. It was pointed out that if the Railways were not taken over by the State before the end of 1931 difficulties would arise in their purchase as, under the contract, another fifty years must elapse before the option to purchase them could be exercised.

The Committee considered that the Chambers should register a strong protest against any such proposal in the present state of the Government finances, to dissipate this large sum of money merely in order to transfer existing railways from private to public ownership, under which it was certain that they would at any rate be not more efficiently run.

The point had, of course, been made to Government and was the subject of resolutions at the last two meetings of the Associated Chambers. The Committee suggested that subject to the approval of the other Chambers, the President should draw Government's urgent attention to Sir George Rainy's remarks at these meetings, when he stated that in dealing with the large sums of money involved in the purchase of some of these lines, Government must have regard to the amount of money they could borrow on reasonable terms

and gave an undertaking that they would not proceed lightly in the matter. It would surely be difficult to imagine a more unsuitable time than the present for embarking on large schemes of State purchase. The Committee suggested that if there was reluctance to let company ownership run on for so long a period as fifty years, as was apparently provided in the agreement, it should be possible for Government to negotiate with the proprietors for a revision of the agreement, so as to admit the option to purchase at some earlier date, if it was not exercised now.

In the meantime the Committee of the Legislative Assembly which had been appointed to consider the question of the purchase of the Railways submitted their report. The Committee were unable to recommend to Government the purchase of the two railway systems in view of the existing financial position but recommended that Government should enter into negotiations with the companies to obtain from them an option to purchase the lines on the most favourable terms on 31st December 1937, subject to one year's notice or if possible, on 31st December of any earlier year, again subject to one year's notice.

Subsequently notice was given by the Hon'ble Sir George Rainy of the following resolution to be moved in the Legislative Assembly :—

This Assembly recommends to the Governor-General in Council that, in accordance with the recommendations of the Committee appointed by the Assembly on the 1st April 1931, to consider what action should be taken when the opportunity to purchase the Bengal and North-Western and Rohilkund and Kumaon Railway systems occurs on the 31st December 1932 :—

(1) The Government should enter into negotiations with the two companies to obtain from them an option to purchase the lines

on the most favorable terms on the 21st December 1937, subject to one year's notice, or if possible, on the 31st December of any earlier year, again subject to one year's notice ;

(2) The question whether the working of the Tirhoot Railway should be entrusted to the Bengal and North-Western Railway Company during the 5 years (or shorter period) for which it is suggested that the option to purchase the Bengal and North-Western Railway should be obtained, should be determined by the terms on which it is possible to obtain this option and to arrange with the Company for working the Tirhoot Railway during this period ;

(3) The question whether the working of the Lucknow-Bareilly State Railway should be entrusted to the Rohilkund and Kumaon Railway Company during the 5 years (or shorter period) for which it is suggested that the option to purchase the Rohilkund and Kumaon Railway should be obtained, should be determined by the terms on which it is possible to obtain this option and to arrange with the Company for working the Lucknow-Bareilly State Railway during this period ;

(4) In the event of its proving impossible to reach agreement with the Bengal and North-Western and Rohilkund and Kumaon Railway Companies on the terms recommended in (1), the Government should explore other lines for reaching agreement which would ensure to the Government the opportunity to purchase on reasonable terms ; and the Government should again counsult a committee of the Assembly for the purpose of reconsidering the position as regards the management of the Tirhoot and Lucknow-Bareilly Railways.

RAILWAY CLASSIFICATION OF DYE PASTE.

The General Secretary of the Indian Railway Conference Association in July 1931, forwarded to the Chamber particulars of the following subjects which were on the Agenda of the meeting of the Commercial Committee of the Association to be held on 7th October 1931, and asked for the views of the Chamber thereon :—(1) Carriage of live poultry by rail ;

(2) Unclaimed overcharges ; (3) Concession to students ; and (4) Rate for Ephedra Herb.

The Committee in reply submitted the following comments :—

Live poultry.—The Committee thought it most desirable that rules should be devised to avoid overcrowding in baskets. They agreed with the suggestion of the Railway Board that a maximum weight might be fixed for baskets of specified dimensions containing poultry.

Refund of overcharges.—While admitting that steps should be taken to prevent payments being made to wrong parties, the Committee were of opinion that it should be incumbent on the railways, whenever possible, to notify the proper parties concerned when a refund was due.

In August 1931 the General Secretary of the Association forwarded to the Chamber particulars of the following additional subjects which were down for discussion at the meeting of the Commercial Committee of the Association referred to above and asked for the views of the Chamber thereon :—

(1) Rate for Indanthren Dye Paste.
(2) Rate for Silicaware.

After consulting the Import Sub-Committee, the Committee in referring to the proposal under item No. (1) Rate for Indanthren Dye Paste, informed the Railway Conference Association that it appeared that the separate classification of " Indanthren " must have been made in error. The word " Indanthren " was merely a trade name selected by I. G. Farbenindustrie, Frankfurt-am-Main, for a certain class of Vat dyes manufactured by them. Other

manufacturers also produced Vat dyes in paste, which were chemically more or less identical with " Indanthren " and were sold at about the same price. It seemed that what the Imperial Chemical Industries (India), Ltd., Madras, were objecting to in the first place was that they were, on account of the wording of the Railway tariff, precluded from shipping their Vat dye paste at the same rate of freight allowed for " Indanthren." The Committee believed that what the Railway Administrations really had in mind was to create a special position for all "Dyes in paste form," and in common fairness to other dyestuff manufacturers the trade name " Indanthren " should be deleted and a more general heading such as " Dyes in paste form " should be substituted. This heading would include all makes of Vat dyes in paste form, Alizarine Red in paste form and Indigo in paste form.

The question whether dyes in paste form should pay the same freight as dyes in powder form was a separate matter. Some of the dyes in paste form contained as much as 84 per cent. water. Assuming that the charge for paste was 2 annas and for powder 4 annas it would cost 4 annas to transport one maund of actual colour material in powder form, but it cost five times 2 annas to transport one maund of actual material if the colour was sent in paste form, though as a matter of fact, having regard to the heavy tare required for pastes, the cost would be at least 14 annas. It seemed to the Committee that the levy of a special rate for dyes in paste form was fully justified.

In regard to the question of values there existed probably 2,000 different kinds of dyes, ranging from 5 annas to Rs. 10 per pound. To attempt to fix tariffs for dyes according to their values would be an impossible task for the Railways.

If it was argued that because certain pastes had a higher commercial value they should pay a higher freight, then it would similarly be arguable that because certain powders cost as little as 5 annas per lb., they should on that account be accepted at a lower freight. To abolish the special rate for dyes in paste form would be unfair to those manufacturers who were not in a position to supply the same dyes in powder form and it would also be unfair to dyestuff consumers upcountry who, for various reasons, had to use dyes in paste form.

The Committee felt that a special position for dyes in paste form was not only justifiable but was in the interests of the Railways and that the only practicable and equitable distinction that could be made was clearly to classify dyes as :—

(1) Dyes in paste form (Division B).

(2) Dyes in powder form (Division A).

RAILWAY CLASSIFICATION OF SUGAR, PIECE-GOODS AND TOBACCO.

The Indian Railway Conference Association on the 16th September 1931 asked for the views of the Chamber on proposals that had been put forward by the Railway Board in regard to the enhancement of the classification of certain commodities.

The Railway Board stated that they viewed with considerable concern the continued drop in the gross earnings of Railways, and while they realized that Railway Administrations were making every effort to reduce expenditure in all possible directions, the necessity for endeavouring to

bridge the gap between receipts and expenditure called for special action being taken to enhance rates where this could be done without restricting the free movement of traffic.

The Railway Board added that they had discussed with Agents of the principal Railways a few months ago various measures that it was then considered could suitably be taken by minor adjustments in rates to obtain increased revenue, and certain steps had already been taken in this direction. The position, however, in the Board's opinion, called for something more to be done, and after the fullest consideration the Board had felt that an enhancement in the classification for sugar, piecegoods and tobacco could perhaps be made without affecting traffic in these commodities to any appreciable extent. The Board accordingly suggested that the Commercial Committee for Interchange might be asked to consider at their next meeting the question of enhancing the classification for these commodities as follows :—

(1) Sugar, from 2 R. R. to 4 R. R.

(2) Piecegoods, cotton, woollen or artificial silk, in bales, press-packed and bound with iron bands or packed in boxes or cases, from 6 R. R., 4 O. R. to 8 R. R., 6 O. R.

It was added that the desirability of a consequential alteration in the classification for the following might also be considered :—

(*i*) Piece-goods, cotton, woollen, or artificial silk, not press-packed or not packed in boxes or cases, at present 8 R.R., 6 O.R.

(*ii*) Piece-goods, cotton, woollen or artificial silk, mixed with silk, with or without common metal, brass or tinsel thread edging or with false or imitation lace, at present 9 R.R.

(*iii*) Piece-goods, cotton, woollen or artificial silk, worked with gold or silver lace, at present 9 R.R.

(*iv*) Piece-goods, silk, at present 9 R.R.

(3) Tobacco, country, manufactured, from 6 R.R., 4 O.R. to 8 R.R., 6 O.R.

(4) Tobacco, country, unmanufactured, from 4 R.R. to 6 R.R.

The Committee in replying to the Indian Railway Conference Association stated that they were strongly opposed to any increase in the railway freight rates on the three commodities named. In particular they considered that increased charges for sugar and piece-goods would lead to still further diversion of trade from Bombay to the small coastal ports. The Committee were, therefore, opposed to the proposed enhancement in the classification.

INDIAN RAILWAYS ACT 1890.

PROPOSED AMENDMENT.

(*See Report* 1930, *Vol. I*, *Page* 124.)

It was mentioned in the Chamber's Report for 1930, that the question of the proposed amendment of the Indian Railways Act was under the consideration of a special Sub-Committee of the Chamber. A copy of the memorandum prepared by the special Sub-Committee was circulated to all members on the 12th February 1931 and formed the basis of an informal discussion that the Committee had with the President and Railway member of the Railway Rates Advisory Committee on the 21st January 1931.

For purposes of record the memorandum will be reproduced in *Volume* **II.**

RAILWAY FREIGHT ON WHEAT.

The Karachi Chamber of Commerce in April 1931 brought to the notice of the Government of India that approximately one million tons of old crop wheat surplus to home requirements were stored in the interior, and as the coming crop

was expected to be about as large as that of last season, it was estimated that the unwanted surplus would shortly reach 2,000,000 tons unless some outlet was found for the wheat not required for home consumption. The Karachi Chamber pointed out that the price of new Indian wheat was about 6*s.* to 7*s.* per quarter over export parity, equal to approximately 13 annas per maund. To help to bridge over, in part, this discrepancy the Karachi Chamber suggested (*a*) a general reduction in railway freight on wheat of at least 50 per cent. or, alternatively, (*b*) a return to exporters of wheat or wheat flour of at least 8 annas per maund on all shipments made from Karachi, Calcutta or Bombay between May and September to ex-Indian destinations (flour to be calculated at the ratio of 70 : 100). The Karachi Chamber also had a personal interview with the Commerce Member of the Government of India. The proposal for a general reduction of the railway freight on wheat by at least 50 per cent. was rejected. The Bombay Chamber urged on the Associated Chambers the necessity for immediate action as it was understood that grave agrarian troubles might arise if some relief was not given to assist in the movement of wheat stocks before the 15th May 1931.

As a result of a conference between the Railway Board and Karachi commercial interests, the Railway Board decided to reduce the freight on the carriage of wheat and wheat flour from stations on the North-Western Railway to Karachi for a period of 4 months from 15th May 1931. The new rate applicable during these four months on the basis of the telescopic schedule was as follows :—

Up to 75 miles	..	·25	pie per	maund per	mile.
75–150 ,,	..	·17	,,	,,	,,
150–500 ,,	..	·14	,,	,,	,,

The minimum distance for the charge would be as for 600 miles and a charge would be made for the carrying capacity of the vehicle used.

RAILWAY FREIGHT ON COAL.

(*See Reports* 1925, *Vol. I, page* 27 ; 1928, *Vol. I, page* 170 ; 1929, *Vol. I, page* 150.)

The Associated Chambers of Commerce of India and Ceylon asked for the views of this Chamber on a suggestion that had been made by the Upper India Chamber that the Association should address the Railway Board strongly opposing a proposal of the Board to enhance the freight rates on coal by 15 per cent. the additional amount being recovered in the form of a surcharge on the total freight for each consignment.

The Committee in reply stated that they did not consider that the Upper India Chamber had made out a sufficiently strong case to command the support of this Chamber, when regard was had to the serious financial position of the railways.

RAILWAY FREIGHT ON VEGETABLE GHEE.

A member in January 1931, asked for the Chamber's support to a representation that had been made by them to the B. B. & C. I. and G. I. P. Railways in regard to the withdrawal of the concession rate of freight formerly charged on vegetable ghee.

From the information placed before the Committee it appeared that both ghee (clarified butter) and vegetable ghee were classified in the Indian Railway's General Classification of Goods at 6th class at Railway Risk and 4th class

at owner's risk, but in view of the fact that the E. I. Railway had a lower exceptional classification of 2nd class for ghee that railway also quoted the same lower exceptional classification for vegetable ghee when the latter article was introduced in the Indian market in 1924. The other Port Railways had perforce to quote the lower 2nd class rate to prevent diversion of traffic. The lower rate hitherto charged by the B. B. & C. I. Railway for vegetable ghee was withdrawn with effect from 1st January 1931 for two reasons, *viz.*, (1) because a complaint to the Railway Rates Adirsory Committee alleging undue preference to Bombay port was made against this Railway by Messrs. Bird & Co. This firm imported its consignments *via* Bhavnagar and they demanded that the basic rate from Bombay should not be lower than that charged from Bhavnagar, and (2) because the E. I. Railway notified their intention to withdraw the lower rates for both ghee and vegetable ghee. The necessity for maintaining the lower rate from Bombay therefore no longer existed.

In addressing the member in these terms the Committee stated that apart from the two reasons given, they understood that the earnings of the B. B. & C. I. Railway were down by over Rs. 60 lakhs and every avenue was being explored to obtain increased revenue from traffic which could well bear the ordinary tariff rates. Under the circumstances the Committee expressed their regret that they could not see their way to support the member's representation.

RAILWAY FREIGHT ON COTTON.

Early in March 1931, the attention of the Committee was drawn by a member to the increase as from the 1st of that

month in terminal charges on local goods traffic carried at class rates from 12 pies to 16 pies per maund. As cotton, fully pressed, is classified 4th class the freight rate on this commodity booked from local stations was raised by 4 pies per maund.

The Committee accordingly addressed the B. B. & C. I. Railway in the matter and pointed out that the Government of India had had before them for some time representations from the Indian Central Cotton Committee suggesting that the possibilities of giving help to the cultivator, and also to the trade, by reducing the railway freight rates on cotton should be explored. Government had stated that the suggestion had been carefully and sympathetically examined, and although it had not yet been found possible to effect a reduction, the commercial community hoped that they were at least secured against the possibility of an increase.

The Committee stated that the unfortunate plight of the cotton grower was too well-known to require elaboration and this appeared a singularly inopportune moment to place any further burdens on the trade. They accordingly lodged a protest against the action taken by the B. B. & C. I. Railway and expressed the hope that the terminal charge, in so far as it concerned cotton, might be restored to the former level.

The Committee further pointed out that the G. I. P. Railway's terminal charges on local traffic were 6 pies per maund at each end, *i.e.*, 12 pies per maund in all.

The Agent of the B. B. & C. I. Railway in reply stated that a special inquiry conducted by his Railway disclosed the fact that their terminal receipts were considerably below their terminal expenditure, and with a view to recoup the heavy loss incurred on terminal work the terminal charges on local

goods traffic were increased, with effect from 1st March 1931, from 12 to 16 pies per maund (*viz.*, 8 pies per maund at each end as in through booking), as a result of which the charges for all commodities, including cotton, charged at classified rates had gone up by 4 pies per maund. The Agent stated that this increase, which was equivalent to Re. 0-1-7 on a bale of cotton of $4\frac{3}{4}$ maunds or 400 lbs. had however not affected the traffic carried at special reduced rates at owner's risk from long-distance stations. However, in view of the representations received explaining the difficulties which this small increase might have on the trade, the Agent decided to make a special exception in the case of cotton, fully-pressed, booked to Bombay, and instructions had been issued that the previous rates should be charged during the current cotton season, *viz.*, up to the end of August 1931.

In August the Committee brought to the notice of the Agent of the B. B. & C. I. Railway that the position of the cotton grower during the ensuing season was likely to be a good deal worse than it was during the season just ending, and it appeared to them highly inadvisable that any increase in freight or local terminal charges on cotton should be put into force as from 1st September, as was understood to be contemplated by the B. B. & C. I. Railway.

The Committee pointed out that cotton prices had made new low records. When the Committee addressed the B. B. & C. I. Railway on the question in March 1931, the price of Broach cotton for July/August delivery was approximately Rs. 205 per candy. At the moment that contract stood at Rs. 139 while Broach cotton for April/May 1932 delivery was Rs. 152. The Committee stated that if the prices of American cotton remained at their existing level it would not be possible to market the next crop of Indian cotton without a further

substantial decline in prices. It was impossible for any trade whether import or export to prosper in India if the Indian grower was reduced to a state of abject poverty and in the case of a commodity like cotton, of which there was a surplus for export, every increase in freight, however small, came directly out of the already attenuated pocket of the grower.

From the above it would be seen that a very strong case existed for a reduction in the railway freight on cotton and obviously there was a much stronger case against any increase in freight or terminal charges, the latter, in effect, being the same as freight.

The Committee added that it had been pointed out to them that even the present terminal charge of 12 pies per maund, was too high. The terminal charge made by the Bombay Port Trust Railway was, it was understood, 6 pies per maund and for a larger railway like the B. B. & C. I. the charge should be lower. In any case there appeared to be no justification whatever for the charge to be increased to 16 pies.

The Committee expressed a hope that the Agent of the B. B. & C. I. Railway would reconsider his former decision and allow the terminal charge on cotton to remain at its present level.

The Committee were subsequently informed that in view of the Chamber's representation the Agent had agreed to retain the existing rate of terminal charges in the case of full-pressed cotton bales until conditions improved.

PACKING CONDITIONS FOR PIECEGOODS ON RAILWAYS.

(*See Report* 1925, *Vol. I*, *page* 178.)

In the Railway General Classification of Goods it was laid down that consignments of bazar packed bales of

piece goods are accepted at railway risk only when the following conditions were fully complied with, otherwise these consignments were accepted at owner's risk only. under risk note form A :—

(1) Bazar packed bales of piecegoods, irrespective of size or weight must be tightly secured with iron bands, and the space between the edges of such iron bands must not exceed five inches in width. These iron bands will be secured in two directions round the bales, namely, lengthwise and breadthwise.

(2) The outer gunny covering of the bale must be securely stitched.

(3) Each bale must have the name of the consignee and the station of destination clearly painted on it.

It was reported to the Indian Railway Conference Association that within recent years railway traffic in bazar packed piecegoods from the principal distributing centres had been subjected to severe competition from motor lorries and a considerable amount of such traffic, which used previously to be booked by railway, was now moving by road. Enquiries made showed that this was, in a large measure, due to the stringent packing condition of securing the bales tightly with iron bands laid down for bazar packed piecegoods. The cost of providing iron bands amounted to 0-6-0 per maund which added considerably to the cost of booking piecegoods by rail.

It was proposed therefore to cancel the packing conditions in force and lay down that "Bazar packed bales of piecegoods may be covered with double gunny, the outer covering being securely stitched and the bales tightly bound with ropes".

The views of the Chamber were asked on the proposal.

The Committee in reply stated that they were in favour of the proposed amendment of the packing conditions.

TRANSPORT CHARGES ON AGRICULTURAL PRODUCE.

In connection with representations which had been made as to the incidence of railway freights and other overhead charges on India's ability to sell her agricultural produce, the Government of India in July 1931 decided to place an officer of the Railway Board, Mr. A. Dale-Green, on special duty for a period of three months for the purpose of examining and reporting, jointly with Khan Bahadur Maulvi Fateh-ud-din, an officer of the Agricultural Department, Punjab, regarding the transport and other intermediate charges which had to be paid on Indian agricultural produce between the cultivator and the overseas markets and between the cultivator and the ports. The Government of India directed that this enquiry should be limited to :—

(*a*) Railway freight.
(*b*) Sea freight.
(*c*) Port charges.
(*d*) Terminal and other taxes imposed by public authority.

This excluded everything of the nature of merchant charges, ginning charges, and so on ; but the officer was requested to obtain information about them if possible and to embody them in his report.

It was requested that the enquiry should be concentrated on hree classes of products :—

(*a*) wheat and other food-grains and pulses ;
(*b*) oil seeds ;
(*c*) cotton.

The enquiry had also to be directed to three points :—

(1) How do the intermediate charges on Indian produce compare with the intermediate charges on similar products from other countries?

(2) How do the intermediate charges on Indian produce compare with the charges of the pre-war period ? and

(3) What percentage of the price of Indian produce at cultivating centres is represented by the intermediate charges ?

It was added that this enquiry was being initiated for the purpose of finding facts, and that, at this stage recommendations as to changes in railway freight were not required.

Mr. Dale-Green and Khan Bahadur Maulvi Fateh-ud-din met the Committee of the Chamber on the 17th October 1931 for an informal discussion on the subject of their enquiry and submitted a questionnaire. This questionnaire was referred to a special Sub-Committee consisting of Messrs. A. A. Sarantides, C. P. Bramble and H. Beerli, whose replies were adopted by the Committee and forwarded to Mr. Dale-Green.

For the information of members the report of the Special Sub-Committee is printed in full below.

Report of the Special Sub-Committee appointed for the purpose of drafting replies to the Questionnaire submitted by Mr. A. Dale-Green, Officer on Special Duty, Railway Board.

Question 1.—Prices of different cottons at typical centres, cost in ginning and pressing—cost landed into wagon, *i.e.*, between cultivator and wagon door.

Answer 1. Approximate average net price ruling at the respective markets during the height of the marketing period of last season :—

	Rs.	
Amraoti	115	per Bombay candy of 784 lbs.
Dhulia	103	,, ,, ,, ,,
Jalna	96	,, ,, ,, ,,
Broach	170	,, ,, ,, ,,
Wadhwan	131	,, ,, ,, ,,
Adoni	186	,, ,, ,, ,,
Hubli	226	,, ,, ,, ,,
Coimbatore ..	135	per candy of 505 lbs.
Virudunagar ..	120	,, ,, ,, ,,
Hansi	99	per Bombay candy of 784 lbs.

The average charge for ginning and pressing is approximately Rs. 18 per candy of 784 lbs.

The approximate average charges from the time the cotton leaves the cultivator in the market till it reaches the wagon door is Rs. 8 per candy of 784 lbs.

Question 2.—Railway freight—sea freight, if any Indian cotton comes into Bombay by sea.

Answer 2. Railway freight charges will be readily available to the Railway Board.

The following are the sea freights from the ports mentioned to Bombay :—

	Per bale or say. Rs. a. p.	Per railway maund. Rs. a. p.
Karachi	2 4 0	0 7 6
Verawal	1 7 8	0 5 0
Bhawanagar	1 10 5	0 5 6
Bhedi Bunder	3 10 9	0 12 3
Port Okha	2 6 4	0 8 0
Porebunder	1 7 8	0 5 0
Marmagoa	2 15 5	0 10 0
Tuticorin..	2 8 0	0 8 3
Madras and Calicut ..	1 14 0	0 6 3

Question 3.—Port and other terminal charges from wagon door till it is in steamer hold.

Question 4.—What are these, worked to the per maund basis, or " bale basis "?

Answers 3 *and* 4. The Port and Terminal charges levied by the various authorities and cartage, etc. Rs. 5-8-0 per candy or say Rs. 1-2-6 per railway maund.

Question 5.—What are the types of cotton imported into Bombay from foreign countries ?

Answer 5. American, Egyptian, East African and Russian in small quantities.

Question 6.—What are the weights for the last five years ?

Answer 6. It is impossible to give the actual weight of imported cotton but a statement is attached (Appendix A*) giving the imports during last five years. The standard net weight of the bales may be taken as under :—

	Lbs.
American	480
East African	400
Egyptian	730
Persian	175
Russian	400

Question 7.—What are the types of cotton yarn imported into Bombay and what are the weights ?

Answer 7. We are not qualified to answer this question but a statement is attached (Appendix B*) which may be of some use.

Question 8.—Are none of these cottons or yarns available in India ? If so, why is there an import ?

Answer 8. COTTON—

American are from 7/8″ to 1 3/32″ and compete with Indian up to 1″.

Egyptian and East African generally speaking cannot be replaced by Indian.

Russian, small quantities, at present competing with American. This is however only the first year in which this

* Not reproduced.

cotton has been imported and the trade has not had sufficient experience of it to make a comparison.

The reasons why foreign cotton is imported are partly the price and partly because there is not sufficient long-staple cotton grown in the country to meet the requirements of Indian mills which are now producing more of the finer counts of yarn than before and so require longer staple cotton.

Question 9.—Do Cawnpore and Ahmedabad also require these types ? If not, why not ?

Answer 9. They do and especially the better staple varieties.

Question 10.—Have there been any " carry-overs " of cotton in India in the last ten years ?

Answer 10. The carry-over from one season to another in the whole of India (excluding stocks held by mills) is estimated as follows :—

	Lakhs of bales.
1922–23	6½
1923–24	4½
1924–25	4
1925–26	3½
1926–27	5
1927–28	10
1928–29	10
1929–30	10½
1930–31	10
1931–32	9½

Question 11.—Are Broach and Oomras sent out mixed or pure—if mixed, does this adversely affect their market value in Europe—if so, why are they mixed ?

Answer 11. They are sent out pure in so far as there is no mixture of two different descriptions as known to the trade.

Question 12.—Has there been any increase or decrease in acreage for causes other than climatic conditions ? If so, to what is it attributable ?

Answer 12. On the whole no.

Question 13.—Do Bombay and Ahmedabad mills use Punjab-American, if so to what extent ? Do they demand a mixture of Desi and Punjab-American—would it make any difference if each was bought unmixed ?

Answer 13. The question of mixture is all a matter of degree and in practice the mills are not usually prepared to pay a price that pure Punjab-American would justify.

Naturally the mills would prefer to buy either Desi or Punjab-American cotton unmixed as they are used for totally different purposes.

Question 14.—(*a*) Has there been any change in the costs of ginning and pressing during the last 10 years—any reason for change ? Has this fluctuated with market values ?

(*b*) Could percentage of cost to market price paid to agriculturist be provided ?

Answer 14. (*a*) Certain comparatively small fluctuations do take place every year but these are in no way due to fluctuations in market values.

(*b*) No.

Question 15.—Ditto for all costs (other than railway freight) in Bombay up to ship's hold. Has this fluctuated with market values ?

Answer 15. There is no connection between either up-country or local charges and cotton market prices except for obviously percentage items like brokerage, insurance, etc.

Question 16.—What can you suggest to give the cultivator a better value other than a subsidy by railways by reducing freights ?

Question 17.—Would any such reduction actually go to the cultivator ?

Answers 16 *and* 17. We can suggest nothing except that any reduction of charges incidental to the production, handling and marketing of cotton will naturally benefit the cultivator through up-country buyers being able to pay better prices.

Among the above incidental charges is included interest paid by the cultivator to the native money-lender. We understand that an exorbitant rate of interest is charged.

Question 18.—What proportion of cost of cottons landed in Liverpool does the cultivator get ?

Answer 18. The proportion obtained by the cultivator varies principally according to the price of cotton but the proportion of charges also varies according to the place of despatch, mainly on account of the differences in railway freight.

Assuming for instance that the price of cotton paid to the cultivator in Amraoti is Rs. 115 per candy. To this must be added—

Rs.	as.	
8	0	Local charges (see Answer 1).
18	0	Ginning and Pressing (see Answer 1).
20	8	Railway freight from Amraoti to Bombay.
5	8	Bombay charges (see Answers 3 and 4).
7	8	Approximate charges F.O.B. Bombay to C.I.F. Liverpool ;

making a total of Rs. 174-8-0 out of which the cultivator gets Rs. 115 in the Amraoti market or 65 per cent. of the C.I.F. Liverpool price.

The percentage of charges on the cheaper varieties is obviously greater than that on the dearer varieties. Moreover, in many cases the railway freight paid on the cheaper varieties is more than the freight paid on the dearer varieties and to this extent also the proportion obtained by the cultivator is affected.

Question 19.—Have landlords reduced their rents in proportion to decrease in values of cotton produced ?

Answer 19. The Sub-Committee do not feel that they are qualified to reply to this.

In connection with the rates of sea freight quoted in the answer to question 2 of the above questionnaire, the Committee subsequently pointed out to Mr. Dale-Green that those rates related to cotton booked on Bills of Lading. A great deal of cotton, however, was booked to Bombay through certain coast ports from inland stations on a Railway Invoice and the lower rates applied in such cases as shown below :—

	Rate. As. p.
From *Via*—	
Bhavnagar	5 0
Bedi Bunder	5 0
Port Okha	5 0
Marmagoa	4 10

The Committee stated that they understood that there were still lower rates from *Via* Bhavnagar and the one given was the highest. They added that the rate from Karachi had also been reduced to annas 5 per maund net.

RAILWAY FREIGHT RATES.

SUGGESTED APPOINTMENT OF A PERMANENT RATES COMMISSION.

The Associated Chambers of Commerce of India and Ceylon in June 1931 forwarded to this Chamber a copy of a letter that had been received from the Upper India Chamber in which it was stated that in the opinion of that Chamber the question of railway freights was an important one involving the whole of the internal trade of India and should be given far more attention than at present.

It appeared to that Chamber that the Railways did not make a sufficiently close study of the freight question in relation to the larger issues involved and that freights were at the moment fixed in a haphazard and empirical manner, each Railway considering only its own problems without reference to the effects of its decisions on the trade of India as a whole. The Chamber considered that a permanent Commission might be appointed, somewhat on the lines of the body which controlled railway freights in the United States of America. On this Commission, representatives of trade and commerce as well as of Railway interests would find a place.

The Upper India Chamber requested the Association to represent this view to Government if this suggestion met with the general approval of the other Chambers.

The Associated Chambers invited an expression of opinion from this Chamber on the suggestion of the Upper India Chamber.

In replying to the Associated Chambers the Committee stated that they considered that the proposal required considerable elaboration before its implications could be appreciated

and that until it was more clearly defined it should not receive the support of the Associated Chambers. In the meantime in compliance with the President's request the Committee offered the following points for consideration.

The Committee understood that the Inter-State Commerce Commission, which was apparently the body referred to by the Upper India Chamber, was a body with statutory powers to fix railway rates in the United States somewhat on the lines of the Railway Rates Tribunal in England. If the body which the Upper India Chamber had in mind was to fix rates it would first be necessary to ascertain the revenue which the Railways were expected to earn—a matter affecting not only the Railway Board but the Finance Department of the Government of India as a whole.

A permanent Commission to be of real service would have to be composed of members on the spot or within easy reach of Delhi or Simla. This would mean that it would not be representative of commercial opinion, whilst local Commissions, if set up, would be liable to take action in the interests of the locality rather than of India as a whole.

At the same time there were undoubted arguments in favour of associating commercial interests more closely with the Railway Board in the fixation or alteration of railway freights. A proposal similar to that of the Upper India Chamber was, it was understood, mooted some years ago and as a result it was decided to set up the Railway Rates Advisory Committee to investigate and make recommendations on complaints regarding railway freight rates. A commercial representative for individual investigations was selected to serve on the Railway Rates Advisory Committee from panels nominated by the principal commercial bodies.

The Committee stated that before pressing for the creation of a fresh organization they would like to be satisfied that the services of the existing body were being utilized to the best advantage. It might be that the experience of the last few years might point to the necessity for some modification in the function and/or composition of the Railway Rates Advisory Committee and the Committee suggested that this line of the enquiry should be pursued in the first instance.

The Association later informed the Chamber that the opinions received from the Chambers showed that while some Chambers agreed with the views of the Upper India Chamber there was a considerable body of opinion definitely against it. The Madras Chamber stated that their members knew of no necessity for a permanent Commission to control railway freights and doubted if such a Commission would be likely to give them any better service than they now obtained from the railways. The Bengal Chamber doubted whether any such advantages would accrue from the establishment of a permanent Commission as would justify it. The Burma Chamber also was not in favour of the suggestion. In these circumstances the President stated that he did not propose to take further action in connection with the matter.

MOTOR SERVICES AS FEEDERS TO RAILWAYS.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on the 15th and 16th December 1930, the following resolution was adopted unanimously :—

" That Government should take such steps as may be necessary to amend the Railways Act of 1879 and 1890 in order to permit both State and Company managed Railways to own and operate motor and or air services as subsidiary services to existing railway systems without

any restrictions in regard to carrying passengers or goods carried or to be carried on the Railway."

Copies of the resolution and of the report of the discussion which preceded its adoption were duly forwarded to the Government of India for consideration. A reply was subsequently received by the Associated Chambers from the Railway Department (Railway Board) of the Government of India stating that in the view of the Railway Board, the Indian Railways Act did not operate as a bar to State-managed Railways running motor services, but that it was necessary for any such Railway desirous of setting up, in a Governor's province, a system of road motor transport in connection with their own railway services, to obtain the concurrence of the Local Government before undertaking such a service.

It was added that the question of the revision of the Railway Act was under examination and that the matter of giving power to all Railways to own and operate road motor and air services was one of the items under investigation.

RAILWAYS AND ROAD DEVELOPMENT.

The following resolution was adopted unanimously at the annual general meeting of the Associated Chambers of India and Ceylon held on 15th and 16th December 1930 :—

"That the Railway Board be urged to seek the co-operation of Provincial Governments in securing powers to construct and maintain feeder roads, over which the Railways would be given rights of control of transport for a limited period, at the expiry of which the roads would revert to the Provincial Governments."

Copies of this resolution and of the report of the discussion which preceded its adoption were duly forwarded to the Government of India for consideration.

In September 1931 the Railway Board informed the Associated Chambers that they had asked Local Governments for an expression of opinion on the resolution.

TRANSPORT CHARGES—RAIL AND ROAD.

The Associated Chambers of Commerce of India and Ceylon in September 1931 asked for the views of this Chamber on a letter that had been received from the Punjab Chamber suggesting that a representation might be made to the authorities concerned in regard to the present tendency towards the enhancement of all transport charges.

The Punjab Chamber pointed out that the railways generally were adopting the method of increasing freight and passenger charges in an effort to compensate for rapidly falling revenue—a method which the Chamber believed, was short-sighted and calculated to defeat its own object. Even during the regime of high prices up to the year 1929 there was considerable weight of opinion that freight charges on certain commodities were too high. Since then, commodity prices had fallen generally by over 50 per cent., and the burden of high freight charges was, in the Chamber's belief, operating as a definite check to the movement of commodities throughout the country. A further increase could only serve to intensify the existing contraction in trade, and postpone the recovery in business conditions on which any genuine improvement in the financial position of the railways must ultimately depend.

The Punjab Chamber quoted as examples the fact that freight on wheat from the East Punjab to the E.I. Railway stations beyond Allahabad, in which there was at the moment considerable movement, was some 25 per cent. of the price

at the producing centres. Similar freight on sugar from the ports to via Delhi was 30 per cent. and on cotton from Lyallpur to Bombay was 40 per cent. It was felt that such a disproportion could not fail to have its effect. Even at the risk of some temporary further loss in revenue, the Chamber were strongly of opinion that efforts should be made to effect a reduction in the freight charges on some of the staple commodities of the country, the position of which was unduly depressed, and in particular pressed for the continuation of the reduced rates on wheat which were shortly due to be cancelled. The suggestion was also offered that the practice followed in South America and in some parts of Africa—both principally concerned in raw materials—should be examined whereby freight charges followed a sliding scale according to the market price of the commodity concerned, and as a corollary, that a portion of the proceeds of the good years should be reserved to tide railways over the lean ones that followed.

The Chamber added that similar arguments to those above applied to passenger fares. The decrease in the number of passengers in all classes evident in the returns for 1930, and, in particular, the tendency of 1st class passengers to travel 2nd class and inter class to travel 3rd class could only be accentuated by the increase in fares recently advertised on some railways.

Other considerations applied to road transport, but the general tendency shown by practically all local, provincial and central authorities to levy disproportionate taxes on motor transport in all its branches operated in the same way. In view of the ever-increasing importance of this form of transport in the development of the country, the Chamber

considered it necessary that some protest should be lodged against any increase in the burden of taxation the industry was compelled to carry.

The price of petrol was also an important factor to be considered in connection with the road transport charges. The Punjab Chamber felt that the Government should be requested to bring pressure on oil companies to reduce the the price of petrol.

The Committee in replying to the Associated Chambers stated that they had given careful consideration to the views expressed by the Punjab Chamber and whilst they were unable to support them in detail, they were strongly in favour of a close and constant watch being kept on the railway charges with a view to representations being made in all cases where there was reason to believe that a reduction in rates would be of benefit alike to the producer and consumer and to the railways themselves.

The Committee were subsequently informed by the Associated Chambers that in view of the differences of opinion expressed by the Chambers, the President did not think that the Association could take action in the direction suggested by the Punjab Chamber. With this view the Committee agreed.

ROADS IN THE SUKKUR BARRAGE AREA.

The Karachi Chamber of Commerce in May 1931 addressed the Commissioner in Sind strongly urging that the amounts realized from the sales of Government lands in the Barrage Zone should be utilized for financing the construction of roads in that area. The Chamber's representative on the Government of Bombay Road Board was asked to support

the Karachi Chamber in this matter should the question come before the Road Board.

THE PETROL TAX AND ROAD DEVELOPMENT.

(*See Reports* 1926, *Vol I page* 164 ; 1927, *Vol I page* 201 ; 1928, *Vol I page* 6 ; 1929, *Vol I page* 212 ; 1930, *Vol I page* 138.)

It was brought to the notice of the Committee in January 1931 that owing to financial stringency the Government of Bombay proposed to utilize about Rs. 10 lakhs of the Petrol Road Tax for ordinary repairs and the maintenance of existing roads instead of using it for the schemes which were originally submitted to the Government of India. A strong protest was raised against this course of action by the Chamber's representative on the Government of Bombay Road Board at the meeting held on 18th December 1930, but he asked that in the event of the proposal being submitted for the sanction of the Government of India, an undertaking should be given that, if sanctioned, any sums utilized in this manner should be refunded to the Petrol Tax Fund as soon as the annual budget permitted a normal contribution of road maintenance, a normal contribution being taken at Rs. 50 lakhs.

The Committee addressed the Government of Bombay confirming the action taken by the Chamber's representative in inserting the proviso that all sums diverted from the Petrol Road Tax for ordinary maintenance and repairs should be refunded as soon as circumstances permitted.

BOMBAY TRAFFIC COMMITTEE.

The Chamber's representative on the Traffic Committee in December 1931 asked for the views of the Committee

of the Chamber on a letter addressed to the " Times of India" on the question of traffic control in Bombay with particular reference to the desirability of allowing two or more lines of vehicles on certain roads in the city.

In replying to the Chamber's representative the Committee stated that they felt that traffic conditions in Bombay presented problems to some extent peculiar to this City and that attempts at improvement should be undertaken with caution. They considered, for instance, that while passing on the left might be permissible at certain definite points where vehicles were about to follow different routes it would be dangerous, in present circumstances, to legalise passing on the left generally. The nuisance caused by the slow moving car which persisted in holding the centre of Queen's Road should, in their opinion, be met by means of police mounted on motor cycles who would warn offenders and compel them to keep to the left.

The Committee added that it must be recognised that the pedestrian constituted one of the chief factors in the traffic problem of Bombay. It was very difficult to suggest effective means of dealing with the pedestrian who was generally impervious to propaganda, but possibly something might be done by posting police at selected points so as to direct the stream of pedestrians on to the pavements. At the same time the pavements and side-walks should be made more attractive to foot passengers by clearing away rubbish, improving the surface and removing hawkers and sleepers.

DELAYS IN TRANSMISSION OF TELEGRAMS FROM CALCUTTA TO BOMBAY.

During February and March 1931, complaints were received by the Chamber in regard to delays in the transmission

of telegrams from Calcutta to Bombay, particularly in the case of those sent from Calcutta from noon onwards. It was surmised that the cause of the delay was the abandonment by the Eastern Telegraph Co., Ltd., of their private line between Calcutta and Bombay and the consequent carrying of all telegrams over the Government lines, whether intended for Bombay or for transmission to other countries. From particulars supplied to the Chamber it appeared that the time taken for express telegrams to reach Bombay varied from 13 minutes to 7 hours and 20 minutes.

The Committee discussed the matter informally with the Postmaster-General when he visited the Chamber on the 8th April 1931. The Postmaster-General stated that he was doing his best to improve matters and asked to be furnished with particulars of cases of excessive delay in order that he might have them investigated with a view to an improvement in the service.

TELEGRAM RATES.

The following announcement appeared in the Press on 14th October 1931 :—

The following telegraph notification has been issued for publication :—

From midnight of October 14, all charges per word for foreign telegrams detailed on pages 680 to 709 inclusive of the Post and Telegraph Guide are increased by five annas in the rupee, rounded off to the next higher anna if the balance is six pies or over and neglecting the same if less than six pies. For example :—charges to Great Britain *via* I. R. T., now twelve annas a word, become one rupee ; charges to Persian Gulf, Chabar *via* Karachi, the present charge of four annas a word becomes five annas.

A revised detailed table of the rates is under preparation and will be issued shortly as a supplement to the Guide.

A *communiqué* issued by the Government of India on October 13 explained the reasons for the rise in the rates :—

The tariff for foreign telegrams has hitherto been, and is still, fixed in gold francs and is converted into the currencies of the respective members of the International Telegraph Union in accordance with the principle laid down in Article 29 (3) of the International Telegraph Convention. As, however, the rupee is no longer on a gold basis, India has to pay foreign administrations more than is collected at the rupee rates now in force and it is therefore necessary to increase these.

The following announcement appeared on 15th October 1931 :—

The following telegraph notification has been issued :—

In continuation of the telegraph notification, dated October 13, (raising all charges per word for foreign telegrams by five annas in the rupee) the following amendment should be embodied therein.

All the charges for radio telegrams mentioned in the Post and Telegraph Guide, Section 23, are increased from midnight of October 14, 5 annas in the rupee on the same lines as mentioned in yesterday's notification. Section 22, table 2, page 652 of the Guide cannot now be used.

The following announcement appeared on 16th October 1931 :—

A telegraph notification issued on Thursday says :—

With effect from the midnight of Sunday, October 18, a surcharge of one anna on every ordinary inland telegram and two annas on every express inland telegram will be levied. This does not apply to press nor to telegrams to Ceylon Lhassa, and Afghanistan.

With effect from the same date special instructions in inland telegrams will be charged, *vide* clause 375 of the Post and Telegraph Guide, just as for foreign telegrams, *vide* clause 428 of the Guide.

With effect from the same date all concession rates for the new abbreviated addresses will be abolished and the charge raised to Rs. 25 per annum or Rs. 15 for six months for each address. These apply to all new addresses forthwith and to existing addresses from the date of expiry of the existing registration.

Clause 375 (inland telegrams) lays down: "Special instructions may be included in a telegram without extra charge. They may be written in any intelligible form but they will be transmitted only in the abbreviated form as shown below.....(the list gives such instructions as BPD—Boat paid: MTF—More to follow: and PAV—Air post)."

Clause 428 (foreign telegrams) lays down: "Special instructions may be written in any form, but they are transmitted only in the abbreviated form as shown below. Each special instruction is charged for as a single word.....(the list appended gives such instructions as NUIT—to be delivered during night: TR—to be kept at the Telegraph Office till called for)."

As announced in the telegraph notification, the increased rates for all foreign telegrams at the rate of five annas in the rupee came into force from midnight of October 14. The revised rates apply to all kinds of foreign telegrams and the following table shows at a glance the old rates compared with the new for telegrams to Great Britain:—

	Old rate per word. Rs. a. p.	*New rate per word.* Rs. a. p.
Via Eastern:—		
Ordinary	1 0 0	1 5 0
Deferred	0 8 0	0 10 6
D. L. T.	0 4 0	0 5 0
Press	0 3 0	0 4 0
Via I. R. T.:—		
Ordinary	0 12 0	1 0 0
Deferred	0 6 0	0 8 0
D. L. T.	0 3 0	0 4 0
Press	0 2 6	0 3 6

The Committee immediately despatched the following telegram to the Government of India :—

Reference telegraph Notifications published in press fourteenth fifteenth instant, Chamber strongly protests against enhanced rates of foreign telegrams and radio telegrams also against surcharge on inland telegrams. Posting letter to-morrow giving reasons.

In addressing the Government of India later in the matter the Committee stated that it appeared to them that in the case of foreign telegrams even if the whole of the charges collected had to be handed over to foreign administrations under the International Convention, five annas in the rupee discounted a considerable further decline in the gold value of the rupee than had yet occurred. Actually, it must be assumed that a large proportion of the charges collected in India either remained in the hands of the Indian Posts and Telegraphs, or was subsequently returned to them, and on this proportion there would seem to be no case for increase on the score of conversion to a gold basis. Moreover, in the charges for telegrams from the United Kingdom to India, which would seem to be a strictly analogous case, the Committee understood that no increase had been made since the suspension of the gold standard.

The Committee therefore urged that the recently announced increase in foreign telegrams from India should be withdrawn or at any rate should be limited to the minimum necessary to cover the additional expenditure actually imposed on the Indian administration.

In regard to beam telegrams, it was understood that some ten to fifteen per cent. only of the traffic handled by the Indian Radio Telegraph Company enjoyed facilities from foreign administrations, the bulk of the messages by this

route being despatched from India and picked up again in England without being relayed *en route*. In this case therefore there seemed even less justification for any increase in the rates owing to the suspension of the gold standard.

No reason was given for the surcharge of one anna to be levied on ordinary inland telegrams, and of two annas on express inland telegrams, as announced in a telegraph notification issued on 15th and published in the Press of 16th October, but the object of this was presumably more revenue. The Committee deprecated this surcharge as the rate for inland telegrams appeared to them sufficiently high, and suggested that, if it was necessary that additional money should be obtained from this source, the rate for press telegrams might come under review. The present rate of one anna for six words hardly seemed to be fixed on an economic basis by comparison with the rates for general messages.

Press telegrams enjoyed the further privilege (*vide* Section X, Clause 412, p. 166 of the Post and Telegraph Guide), that they might be repeated to an unlimited number of addresses subject only to a copying fee of 4 annas per 100 words. The Committee felt that these were concessions which might both well be reconsidered before the general public was asked to bear the additional burden now imposed.

The Associated Chambers of Commerce of India and Ceylon also addressed the Government of India strongly endorsing the Bombay Chamber's criticisms on this subject.

On 25th November Sir Geoffrey Clarke was invited to attend a meeting of the Committee. Sir Geoffrey endeavoured to explain the reasons for the rise in cable rates and to set out the case from the point of view of the International Cable Company, on whose behalf he was visiting India. He

urged the Chamber to press for uniform rates for cables and wireless.

CHARGES FOR REGISTERING TELEGRAPHIC ADDRESSES.

The Associated Chambers of Commerce of India and Ceylon in November 1931 forwarded to this Chamber for an expression of opinion thereon a copy of a letter that had been addressed by the Bengal Chamber to the Director General of Posts and Telegraphs protesting against the revision of the rates for the registration of abbreviated telegraphic addresses.

The Bengal Chamber drew attention to the change in rates for the registration of telegraphic addresses which was intimated in Traffic Routine Circular No. 30, dated 21st October 1931. This circular abolished the previous rates which were, in the case of yearly rates, as follows :—

	Each. Rs. a. p.
For the first ten addresses registered by a single firm	15 0 0
For the second ten addresses registered by a single firm	7 8 0
For each subsequent address registered by a single firm	4 8 0

The circular intimated that in future a flat rate of Rs. 25 yearly would be charged for each address registered.

The Bengal Chamber took the strongest possible exception to this change. They considered that there was no justification for enhancing the cost of registering addresses

particularly when it was kept in view that the cost of the individual telegram had already been subjected to an increase. In any event an increase of 66 per cent. in the case of a single address could not be defended, and the change was beyond all reason when considered with reference to businesses which registered a large number of addresses. In the case of one member of the Chamber with nearly 1,700 abbreviated addresses registered throughout India at a cost of under Rs. 7,600 per annum, the cost on the new scale would exceed Rs. 42,000, an increase that was out of all proportion—so much so that the member was satisfied that it would not be worth while to continue the registration except in special cases. The Committee of the Bengal Chamber thought that the case of "multiple" registrations had been entirely overlooked. As stated, they were of opinion that the increase, even in the case of one registration, was unreasonable in view of the increase in the cost of the telegrams themselves, and they certainly thought that the whole question, particularly in so far as it related to "multiple" registrations, called for immediate investigation.

The Committee of the Bombay Chamber in replying to the Associated Chamber stated that they strongly supported the protest of the Bengal Chamber against the enhancement of the rates.

POSTS AND TELEGRAPHS ACCOUNTS ENQUIRY COMMITTEE.

The Government of India, Department of Industries and Labour, on the 11th February 1931, issued the following resolution :—

The accounts of the Indian Posts and Telegraphs Department were reorganized, with effect from the 1st April 1925, in accordance

with the principles followed in commercial accountancy so as to show *inter alia* the extent to which the Department as a whole imposed a burden on the general tax-payer or brought in additional revenue to the Central Government, whose declared policy is that the operations of the Department should be so regulated as to avoid, in the long run, either of those results. The new form of the accounts attracted a considerable amount of attention and criticism, more especially in the course of the last year, due to the large deficit shown in the accounts of the Department, for the year 1928-29.

2. Before the changes in the system of accounts could be introduced it was necessary to take certain decisions on matters of fundamental importance, such as, for instance, the method of determining the annual contribution to the depreciation fund, the liability of the Department for interest and pensionary charges, etc. It was recognized at the time that some of these decisions, arrived at as they were in the absence of reliable or complete data, were of a tentative character and it was always intended that such decisions as well as other matters connected with these accounts should be reviewed as soon as sufficient experience thereof was acquired.

3. In their report on the accounts of the Central Government for the year 1927-28 the Committee on Public Accounts recommended the constitution of a small Committee to consider how far the system of accounting at present in force in the Indian Posts and Telegraphs Department really provides a true picture of the commercial working of the Department, and, as the chief part of the enquiry, to investigate the actual results of the existing provision for depreciation and to consider, in particular, its adequacy having regard to replacements which are likely to be necessary, and to the foundation on which the Capital account as it stands at present is built up. During the consideration of the Report of the Public Accounts Committee by the Legislative Assembly at their session held on the 7th July 1930, an assurance was given to the House on behalf of Government that necessary action would be taken without undue delay for the formation of the Committee recommended by the Public Accounts Committee.

4. In fulfilment of that assurance the Governor-General in Council is now pleased to constitute the Posts and Telegraphs Accounts Enquiry Committee with the following personnel :—

Sir Cowasjee Jehangir, K.C.I.E., O.B.E., M.L.A.	*Chairman.*
Mr. G. Kaula, C.I.E., I.A. & A.S., Officiating Controller of Civil Accounts	*Members.*
,, F. J. Pearson, I.S.O., formerly Deputy Comptroller and Accountant-General, G. P. O., London.	*Members.*
,, S. P. Varma, Deputy Financial Adviser, Posts and Telegraphs	*Secretary.*

5. The Committee will examine the existing system of accounting in the Indian Posts and Telegraphs Department with a view to seeing how far it achieves its object of presenting a true picture of the commercial results of the Department's working, and will submit recommendations on the subject. One of the most important matters that will call for investigation in this connection is the provision made for depreciation but the Committee's enquiry will of necessity embrace a number of other matters, chief amongst which may be mentioned the assessment of the Department in respect of pensionary liability and interest charges, the allocation of the sale proceeds of unified stamps, and the credits allowed on account of services rendered to other departments, etc.

The Secretary of the Posts and Telegraphs Accounts Enquiry Committee, towards the end of February 1931, in drawing the attention of the Chamber to the above resolution, pointed out that Indian adhesive postage stamps of four denominations, viz., half anna, one anna, two annas and four annas, were unified, or, in other words, could be used alike for paying postage and for denoting stamp duty on certain documents. Under existing arrangements the gross sale proceeds of postage stamps and postal stationery were credited as the revenue of the Indian Posts and Telegraphs Department, and the latter had to pay to the Revenue Departments

a fixed amount representing the estimated face value of postage stamps used for paying stamp duty.

This latter amount was fixed with effect from the 1st April 1924, and at the moment was roughly one-fifteenth of the gross sale proceeds of postage stamps and postal stationery as would appear from the following figures :—

	Sale of stamps (exclusive of service stamps).	Amount transferred to Revenue Department.
	Rs.	Rs.
1924–25	7,05,08,900	47,39,000
1925–26	7,16,22,000	47,39,000
1926–27	7,30,52,000	47,39,000
1927–28	7,51,85,000	47,95,000
1928–29	7,58,38,000	47,95,000
1929–30	7,76,56,000	47,57,000

The Posts and Telegraphs Accounts Enquiry Committee asked the Chamber to assist them in endeavouring to ascertain the proportion in which Indian adhesive unified postage and revenue stamps of the four denominations, *viz.*, half anna, one anna, two annas and four annas were utilized for paying postage and for denoting stamp duty on certain documents. A circular, No. 578-134, was accordingly sent to all members on the 12th March 1931 asking for statistics to be submitted of the total face value of postage stamps and postal stationery used by them and the face value of the stamps of each of the above-mentioned denominations used by them for denoting stamp duty. The information supplied by members was passed on to the Enquiry Committee.

In June 1931 a Sub-Committee of the Retrenchment Advisory Committee was constituted to deal with the Indian Posts and Telegraphs Department.

The Sub-Committee consisted of :—

Sir Cowasjee Jehangir, (Junr.), K.C.I.E., O.B.E., M.L.A.	*Chairman.*
The Hon'ble Mr. B. K. Basu	*Members.*
Mr. Amar Nath Dutt, M.L.A.	
„ Mohammad Yamin Khan, C.I.E., M.L.A.	
„ F. C. Annesley	
„ N. V. Raghavan	
„ S. P. Varma	*Secretary.*

In the meantime the Posts and Telegraphs Accounts Enquiry Committee submitted their report. The Enquiry Committee recommended, *inter alia*, that in order to ascertain the basis on which a distribution of the gross sales of postal stamps between postal revenue and the Civil Department might be made in future years separate revenue stamps should be introduced for a limited period of say 3 years, and then a reversion should be made to the use of unified stamps.

As the Chamber had always been in favour of the retention of unified stamps the Committee addressed Mr. F. C. Annesley, one of the members of the Retrenchment Sub-Committee, and asked him to oppose any attempt to abolish, even temporarily, the use of unified stamps and they assured him of their support in any stand he might take as a member of the Sub-Committee to retain the existing arrangement.

DEMURRAGE ON VALUE PAYABLE ARTICLES IN DEPOSIT IN POST OFFICES.

The following Notification was issued by the Government of India on the 2nd December 1930 :—

No. 337-I. M.-TL. /29.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Governor-General in Council is pleased to direct that the following further amendments

shall be made with effect from the 1st January 1931 in the Indian Post Office Rules, 1926, namely :—

(1) In rule 86 of the said rules the words beginning with the words " If the addressee " and ending with the word " refunded " shall be omitted.

(2) After 86 of the said rules the following rule shall be inserted, namely :—

' 86A. (1) If the addressee of a value-payable postal article omits to take delivery of it within the three days following the date of its first presentation or the date of delivery to him or to his accredited agent of an intimation of its arrival, the article shall be returned to the sender on the fourth day :

Provided that if in the meantime the addressee has applied in writing to the post office for the detention of the article for a further period not exceeding seven days beginning with the said fourth day and has paid a fee of two annas for each day of such further period by means of a postage stamp or stamps affixed to the application for detention, the article shall not be returned to the sender until the expiration of the further period covered by the application.

(2) When a value-payable postal article is returned to the sender under sub-rule (1) the sender shall be required to pay any charges that may be due on it and to acknowledge receipt of the article by signing the form presented by the postman. In no circumstances shall any fee or fees prepaid by the sender be refunded."

Objection was raised by the Punjab Chamber to the Notification on the ground that the period of three days allowed for deposit was too short and might cause great inconvenience to addressees who happened to be absent for a few days. The Punjab Chamber were of opinion that the old practice of keeping articles in deposit for ten days had been working quite satisfactorily and a longer period than three days should be allowed.

The Postal Department later issued a memorandum showing the reasons for introducing the system of demurrage

on value-payable articles in deposit. It was pointed out that it was one of the basic principles of the value-payable system that no articles should be sent value payable without a clear and definite order from the addressee and no person was expected to order an article to be sent under this system unless he was in a position to pay for it as soon as it arrived. It was considered therefore that if the post office refused to keep an article in deposit free for such a long period as 10 days, this should not constitute a grievance. Looking at the matter from the point of view of the sender of the value-payable article it might justly be said that he was entitled to receive payment for the goods at the earliest possible moment and that a long deposit in the post office caused loss and inconvenience to him.

In reply to a reference from the Associated Chambers on the question the Committee stated that the memorandum issued by the Postal Department explaining why the system was introduced appeared to be quite reasonable.

Later the Associated Chambers intimated that opinions differed to some extent among the various Chambers with reference to the new rules. Some Chambers desired to see a reversion to the former system, providing for ten free days storage ; some Chambers suggested that the free period should be extended from three to seven days ; some suggested an extension to five days and two of the Chambers considered that the new rules were reasonable. In the circumstances the President endeavoured to take a middle course and he suggested to the Director-General of Posts and Telegraphs that the free period should be extended to five days.

The Government of India on the 9th July 1931 issued a notification amending the Indian Post Office Rules so as to

extend the period of free deposit of value-payable articles to seven days instead of the three days previously allowed.

INLAND POSTAGE RATES.

The following Postal Notices, dated 30th November 1931, were issued by the Director-General of Posts and Telegraphs on the 30th November 1931 :—

I. REVISION IN THE RATES OF POSTAGE FOR INLAND LETTERS AND POSTCARDS.

"With effect from the 15th December 1931 the following rates of postage will be chargeable on letters and postcards posted for transmission by the inland post where the postage is prepaid :—

Letters.

For a letter not exceeding two and half tolas in weight	One anna and three pies.
For every additional two and a half tolas or part of that weight	One anna and three pies.

Postcards.

For a single post card	Nine pies.
For a reply post card	One and a half annas, that is, nine pies for each portion of the reply post card.

The existing one anna envelopes will continue to be sold to the public at their present price but for full prepayment of the initial rate of postage it will be necessary for the public to affix a quarter-anna stamp to each envelope at the time of posting. Otherwise, double the deficiency will be charged on delivery.

From the same date single and reply post cards with a quarter-anna stamp affixed to each card, and to each portion of a reply card.

will be sold at nine pies and one and a half annas each, respectively. Should a post card be posted without the postage having been prepaid in full it will not be transmitted by post but will be destroyed.

II. SUPPLEMENTARY FEE ON TELEGRAPHIC MONEY ORDERS ISSUED.

With effect from the 15th December 1931 a supplementary fee of two annas will be levied on each inland telegraphic money order issued in addition to the usual Money Order commission and telegraphic charge due on it.

2. With effect from the same date, a similar charge of two annas will also be levied on outward telegraphic foreign sterling and rupee money orders as well as on foreign sterling and rupee money orders, the particulars of which are telegraphed to the Indian offices of exchange only.

3. The supplementary fee will be recovered in cash at the uniform rate of two annas per telegraphic money order irrespective of its class or amount.

4. In the Money Order receipt given to the remitters, the total amount shown against the item " Commission " will represent postal fees and the supplementary fee.

POSTAL CHARGES FOR INSURANCE, REGISTRATION, ETC.

The following notices issued by the Director-General of Posts and Telegraphs in regard to changes recently made in postal charges are re-printed for the information of members :—

With effect from the 15th August 1931, the scale of fees for insurance of inland postal articles, for insurance of letters and parcels to Ceylon, and of letters to Portuguese India, will be as follows :—

	Annas.
Where the value insured does not exceed Rs. 100.	3
Where the value insured exceeds Rs. 100 but does not exceed Rs. 150	4
Where the value insured exceeds Rs. 150 but does not exceed Rs. 200	5

	Annas.
For every additional Rs. 100 or fraction thereof over Rs. 200 and up to Rs. 1,000	2
For every additional Rs. 100 or fraction thereof over Rs. 1,000	1

When a foreign parcel containing coin, bullion, precious stones, jewellery or articles of silver and gold addressed to a country or place to which insurance is not available, is insured for its inland transit within the limits of British India the fee charged for insurance shall, with effect from the same date, be calculated as follows :—

When the value is expressed in rupee currency.

	Annas.
Where the value insured does not exceed Rs. 100 ..	3
Where the value insured exceeds Rs. 100 but does not exceed Rs. 150	4
Where the value insured exceeds Rs. 150 but does not exceed Rs. 200	5
For every additional Rs. 100 or fraction thereof over Rs. 200 and up to Rs. 1,000	2
For every additional Rs. 100 or fraction thereof over Rs. 1,000	1

When the value is expressed in sterling.

When the value insured does not exceed £6	3
When the value insured exceeds £6 but does not exceed £9 ..	4
When the value insured exceeds £9 but does not exceed £12 ..	5
For every additional £6 or fraction thereof over £12 and up to £60	2
For every additional £6 or fraction thereof over £60 ..	1

With effect from the 1st October 1931, a fee of three annas instead of the existing fee of two annas will be charged for the registration of any inland postal article or any article for Ceylon and correspondence for Portuguese India.

With effect from the 1st January 1932 letters containing complaints against post offices or on telegraph or telephone matters referred to in clauses 46 and 47 of the Post and Telegraph Guide, will not be

eligible for transmission through the post free of postage. Such letters must be prepaid with postage ; otherwise they will be treated as unpaid letters and taxed in the usual way. The letters will be returned to the senders and the amount due will be recovered from them.

When the registration fee is raised from 2 annas to 3 annas with effect from the 1st October 1931 an anna stamp should be affixed on the registration envelopes now sold at the post office at the following prices, before they are presented for registration at the post office:

		Rs.	a.	p.
(1)	Small size—			
	For each envelope	0	3	6
	Packets of 16, per packet	3	8	0
(2)	Medium size—			
	For each envelope	0	4	0
	Packets of 8, per packet	2	0	0
(3)	Large size—			
	For each envelope	0	4	3
	Packets of 8, per packet	2	2	0

When a fresh stock is issued the prices chargeable on them will be notified hereafter.

With effect from the 1st October 1931, the following further amendments will be made in the Indian Post Office Rules, 1926, namely :—

1. For the schedule of fees appended to sub-rule (1) of rule 92 of the said Rules, the following shall be substituted, namely :—

Schedule of fees.

Not exceeding Rs. 10	Three annas.
Exceeding Rs 10 but not exceeding Rs. 25	Six annas.
Exceeding Rs. 25	Six annas for each complete sum of Rs. 25 and six annas for the remainder, provided that if the remainder does not exceed Rs. 10 the charge for it shall be only three annas."

2. For rule 133 of the said Rules the following rule shall be substituted, namely :—

" 133 (1). In the case of foreign rupee money orders the rates of commission shall be the following, namely :—

On any sum not exceeding Rs. 10. Three annas.

On any sum exceeding Rs. 10 but not exceeding Rs. 25 .. .. Six annas.

On any sum exceeding Rs. 25 .. Six annas for each complete sum of Rs. 25 and six annas for the remainder, provided that, if the remainder does not exceed Rs. 10 the charge for it shall be only three annas.

(2) In the case of foreign sterling money orders, the rates of commission shall be the following, namely :—

	Rs.	a.	p.
On any sum not exceeding £1	0	4	0
On any sum exceeding £1 but not exceeding £2	0	7	0
On any sum exceeding £2 but not exceeding £3	0	10	0
On any sum exceeding £3 but not exceeding £4	0	13	0
On any sum exceeding £4 but not exceeding £5	1	0	0

On any sum exceeding £5 Re. 1-0 for each complete sum of £5 and 1 rupee for the remainder, provided that if the remainder does not exceed £1, the charge for it shall be 4 annas; if it does not exceed £2, the charge for it shall be 7 annas; if it does not exceed £3, the charge for it shall be 10 annas; and if it does not exceed £4, the charge for it shall be 13 annas."

3. For sub-rule (3) of rule 135 of the said Rules the following sub-rule shall be substituted, namely :—

(3) The remitter of a foreign money order to any of the countries or places specially notified in that behalf by the Director-General from

time to time in the Post and Telegraph Guide, shall be entitled to receive an advice of its payment from the foreign post office of payment by paying a fee of 3 annas in addition to the commission chargeable on the money order."

BRITISH POSTAL AND MONEY ORDERS.

The Committee addressed the Postal authorities in October 1931 inquiring why the issue of British postal and money orders had been discontinued and requesting to be informed when the sale would recommence. The Director-General of Posts and Telegraphs, in reply, stated that with effect from 16th November 1931 outward foreign sterling money orders were being accepted by post offices for remittance to foreign countries subject to a limit of £5 from each remitter in one day. British postal orders were being sold to the public on the same conditions from the same date

BUSINESS REPLY ENVELOPES.

(*See Report* 1930, *Vol. I, page* 153).

A reference was made in the Chamber's Report for 1930 to a proposal that had been put forward to the postal authorities for the introduction into India of a system similar to that in force in the United States of America, under which commercial firms of repute were empowered to issue unstamped addressed envelopes with their business circulars and to pay the postage themselves on such of those covers as were utilized by their customers for the purpose intended and were returned with replies.

The Associated Chambers in January 1931 forwarded to this Chamber a copy of a letter that had been received from the Director-General of Posts and Telegraphs inquiring

whether the members of the Associated Chambers were agreeable to pay half an anna extra for a letter enclosed in a business reply envelope.

A circular was consequently issued to all members of the Chamber on the 22nd January drawing their attention to the proposal and inquiring whether, in the event of the scheme being approved by the Government of India, those members who might be interested in it would be agreeable to pay half an anna extra for a letter enclosed in a business reply envelope, as suggested by the Director-General.

Only 17 replies were received to the circular; of these 7 stated that they were not interested and 10 were agreeable to pay the half-anna extra postage. This information was passed on to the Associated Chambers who later informed the Chamber that a letter had been addressed to the Director-General intimating that the Chambers generally were of opinion that it would not be unreasonable to make an additional charge for the delivery of a business reply envelope and the collection of postage due on it. It had however been represented that the additional charge which it was proposed to fix at half anna might be reduced to an amount, say, to ¼ anna, more in proportion to the actual work involved. One Chamber was definitely of opinion that the existing rate of postage was sufficiently high to admit of Government giving this assistance to commerce and industry without making an extra charge.

In a letter addressed to the Associated Chambers of Commerce of India and Ceylon, the Deputy Director-General, Postal Service, in May 1931 intimated that in order that commercial houses desirous of distributing, without prepayment of postage, business reply postcards and envelopes,

might be given the requisite facilities, it was proposed to issue individual permits on payment of a fee of Rs. 10 per annum in advance for the services rendered by the Department. At $\frac{1}{4}$ anna per article, as suggested by the Associated Chambers, the fee of Rs. 10 would represent the postage of 640 articles, whereas it was certain that a business of any standing would want to send out a very muchgreater number. The Director-General thought therefore that a fee of Rs. 10 was not unreasonable.

The rates of postage to be recovered from the distributors on the delivery of such cards and envelopes would be the ordinary postage charged for inland articles.

The business cards would be allowed to be sent out either as reply portions of double postcards or folded cards or enclosed with other matter; business envelopes would be required to be enclosed in other covers, *i.e.*, when being issued by the commercial house to its constituents. The cards would have to conform to the conditions prescribed for inland postcards of private manufacture and should not be smaller than $4\frac{3}{4}'' \times 3''$ and not larger than $5\frac{1}{2}'' \times 3\frac{1}{2}''$. The address side of such cards and envelopes would be required to bear :—

(1) the permit number,

(2) the name of the post office issuing the permit,

(3) the words ' Business Reply Card " or " Business Reply Envelope",

(4) the inscription ' No postage stamp necessary, if posted in in India" and

(5) the words " Postage will be paid by....."

In acknowledging receipt of a copy of the above-mentioned letter the Committee informed the Associated

Chambers that the proposals of the Deputy Director-General, Postal Services, as detailed above appeared to them to be reasonable.

Intimation was received in October 1931 from the Associated Chambers of Commerce of India and Ceylon to the effect that the scheme of business reply envelopes had been approved and would be brought into force with the new postage rates. In a notification dated 10th December 1931 it was stated that the scheme would take effect from 1st February 1932. The rates of postage chargeable, on delivery on business reply envelopes and business reply cards transmitted without prepayment of postage was fixed as follows :—

Business reply envelopes.

For a weight not exceeding two and a half tolas . One anna and three pies.

For every two and a half tolas, or fraction thereof exceeding two and half tolas .. One anna and three pies.

Business reply cards.

For a single card .. .. Nine pies.

POSTAL FRANKING MACHINES.

The Deputy Director-General, Postal Services, informed the Chamber in July 1931 that before 1929, machine-franked articles were allowed to be posted at specified post offices only. In 1929, however, this restriction was withdrawn and such postal articles were permitted to be tendered over the counter at any post office, provided that the franking machine window ticket issued with the license was produced when the articles were posted.

It had been represented to the Director-General, that the licensees of the machines generally posted the machine-franked articles at one and the same post office, which was usually the one nearest to their place ofbusiness, and that the permission to post at any other office was liable to abuse and likely to cause loss both to the sender and to the post office.

The Director-General was therefore considering the withdrawal of this apparently needless concession and a reversal to the former arrangement under which machine-franked articles could be posted at only one post office named on the die. Before modifying the order, however, he asked for the views of the Chamber on the subject.

The Committee in reply stated that they were in favour of a reversion to the arrangement previously in force under which machine-franked articles could be posted at only one post office named on the die.

INDIAN AIR MAIL SERVICE.

(*See Report* 1930, *Vol. I*, *page* 156).

Towards the end of 1930, the London Chamber of Commerce addressed this Chamber urging that the latter should continue to press on the Government of India the necessity for the extension of the Air Mail Service from Karachi to Rangoon in order to complete the Indian link of the chain of Imperial Air communications to Australia. The London Chamber stated that its members were keenly disappointed at the delay which had taken place in completing this Indian link. The London Chamber understood that the main difficulty appeared to be that the Government of India were

unwilling to subsidise any but an Indian company, whereas Imperial Airways, which already carried the mails as far as Karachi, and had secured promises of co-operation from the Dutch authorities for the continuation of the service beyond India, would not be prepared to go forward with the completion of the service if the important intermediate section through India was outside its control.

In replying to the London Chamber the Committee drew attention to the underquoted Resolution moved by the representative of this Chamber at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon at Calcutta in December 1930 :—

" This Association again urges on the Government of India the necessity for inaugurating at a very early date an air mail service from Karachi *via* Bombay to Southern India and Ceylon to connect with the London-India air mail service and with this end in view strongly recommends that the work of making the aerodrome at Juhu suitable for an all-weather landing ground should be completed at the earliest possible date."

The Committee stated that in moving the resolution the speaker made it quite clear that the Bombay Chamber recognized that the Karachi-Calcutta-Rangoon Service was of greater importance than any subsidiary service. His point was that subsidiary services might be developed by private enterprise concurrently with the main scheme. The Committee added that as soon as the report of the proceedings of the meeting was available they proposed to take up afresh the question of the attitude of the Government of India towards the Air Mail as it appeared to them that there were certain points which required clarification.

The Committee in April 1931 invited the Hon'ble Sir Joseph Bhore, K.C.I.E., C.B.E., I.C.S., Industries and Labour

Member of His Excellency the Viceroy's Executive Council, to meet them during his visit to Bombay for the purpose of an informal discussion on the attitude of the Government of India towards air mail services conducted by private enterprise, with particular reference to a Bombay-Karachi service and the provision of an air port in Bombay.

Unfortunately, owing to pressure of other engagements, Sir Joseph Bhore was unable to find time to meet the Committee but requested that he might be furnished with the Committee's views on the above subject. A communication embodying the Committee's views was accordingly submitted to Sir Joseph Bhore for his consideration.

In reply the Government of India stated that the question of air mail services had received their constant attention. It had been hoped that the Indian State Air Service would begin to operate from Karachi to Calcutta at the end of December 1931 and the Government of India had under examination various schemes for the operation of an air mail service to Bombay and Madras. In view, however, of the serious financial position, the Government of India had felt compelled to refer the whole question of the Air Service to the Retrenchment Committee. The Government of India hoped to pass orders on the recommendations of the Committee as soon as they had been received, but in the circumstances it was not possible to state the date on which the air service would commence its operations should it be decided that an air service should be maintained by the Government of India.

It was added that the use of the Back Bay as an aerodrome was being examined by the Director of Civil Aviation.

The Committee in addressing the Government of India again in the matter stated that if the reports in the Press were accurate it appeared that, while no decision had been taken on important matters affecting questions of policy, work in India in connection with the institution of a State Air Service was being suspended pending the report of the Retrenchment Committee. The Committee added that while they recognized that all Government Departments including that of Civil Aviation must be subjected to the scrutiny of the Retrenchment Committee, they would regard any attempt to effect large economies by indefinitely suspending the air mail service as false economy of the worst kind.

The Committee mentioned that at the meeting of the Associated Chambers in December 1930 the Hon'ble Sir Joseph Bhore stated that the Government of India were committed, at any rate so far as concerned the Karachi-Calcutta route, to a State Air Service. The letter under reference appeared to indicate that the Government of India were reconsidering their decision to institute a State Air Service. When this decision was originally taken the Government of India might be said to have assumed certain responsibilities for the Indian section of the England-Australia air route. The Committee pointed out that if the scheme was now abandoned without a satisfactory arrangement being arrived at for an alternative service either by means of a temporary agreement with Imperial Airways, as was done for the Karachi-Delhi section, or otherwise, the Government of India would, in the opinion of the Committee, be guilty both of neglect of their obligations under the International Air Convention, to which they were parties, and of a grave dereliction of their Imperial responsibilities.

In regard to subsidiary air services, the Committee understood that Messrs. Tatas were prepared to start a service between Karachi, Bombay and Madras involving a very small and decreasing subsidy on the part of Government for the next two or three years and nothing after that. There would, therefore, appear to be no reason for this service to be held up from motives of economy, and the Committee expressed a hope that no obstacles would be placed in the way of Messrs. Tatas operating a service at the earliest possible date.

The Government of India in reply stated that the Chamber's interpretation of the position was substantially accurate. Pending the decision of the Government of India after the receipt of the recommendations of the Retrenchment Committee, all development work in connection with Civil Aviation had been suspended, with the exception of the construction of the aircraft and engines for the Indian State Air Service, which had already been ordered. Government could not consider alternative arrangements for the operation of an air service across India until they had reached a decision whether a State Air Service should be maintained or not, and they also regretted that in the present financial circumstances they could hold out no hope of being able to extend support to the Karachi-Bombay-Madras Air Service.

In November 1931, the Chamber received from the Associated Chambers of Commerce of India and Ceylon copy of a letter that had been addressed by the Burma Chamber to the Government of India in connection with the recommendations in regard to aviation made by the General Purposes Committee of the Indian Retrenchment Advisory Committee.

The chief points of these recommendations were :—

(*a*) That the present organisation and equipment should be put on a " maintenance " basis, by which the Chamber understood that all new works would be stopped and that only such expenditure should be incurred on the existing equipment as would be necessary to maintain it in its existing state.

(*b*) That the aircraft in possession of the Government of India should be sold.

(*c*) That the scheme for the inauguration of an Indian State Air Service should not be proceeded with for the present.

(*d*) That the services of the Manager should be dispensed with.

(*e*) That no non-Indian commercial concern should be allowed to start the Indian link in the east and west through air run, but that the Government of India should unhesitatingly inaugurate the Indian State Air Service if such a course was necessary to avoid the establishment of a non-Indian control service. The Report mentioned that, at the limit of withdrawing all the facilities, including wireless and meteorological information, at her disposal, India was not without effective weapons.

(*f*) That India should inform her co-signatories of the International Air Convention that the above was her "policy."

(*g*) That India should take such action as was compatible with this policy in connection with the French and Dutch air services that crossed India. Presumably the intention was to utilise the " weapons " mentioned in (*e*) above, in the case of these air lines if considered desirable.

The Burma Chamber while deprecating recommendations (*a*) to (*d*) protested most strongly against recommendations (*e*), (*f*) and (*g*).

The following resolution was submitted by the Burma Chamber to the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1931, and carried unanimously:—

"That this Association deplores the slow progress so far made by India in the development of aviation, particularly on the trans-India route, and urges Government to take immediate steps towards the inauguration of an air mail service between Karachi and Rangoon;

"And that pending any other air facilities, arangements be made by Government with any available service for the conveyance of air mails between air terminus in India and Rangoon and any other country further east, so as to ensure that the services are available to the public at large and particularly to the commercial and trading public.

THE INDIA-JAVA AIR MAIL SERVICE.

The Associated Chambers of Commerce of India and Ceylon in October 1931 circulated to this Chamber copies of correspondence that had passed between the Bengal and Burma Chambers and the Director General of Posts and Telegraphs in which it was urged that the Royal Dutch Air Lines (K. L. M.) between Calcutta and Java might be utilized for the conveyance of correspondence between British India and the Straits Settlements, Siam and the Dutch East Indies. The Government of India had stated that the question was under their consideration.

Later the Associated Chambers of Commerce of India and Ceylon forwarded to this Chamber a copy of a further

letter that had been addressed to the Director General of Posts and Telegraphs by the Burma Chamber in regard to the above suggestion.

The Burma Chamber stated that additional force had been given to the above representation firstly by the recommendation of the Retrenchment Advisory Committee that the scheme for the inauguration of an Indian State Air Service should not be proceeded with for the present and, secondly, by the alteration in the day of the departure of the westbound air mail from Karachi, which rendered it necessary in Rangoon to post articles, intended for the air mail in time to catch the mail steamer leaving Rangoon on Tuesday mornings, instead of Thursday as heretofore in order to ensure connection with the air mail at Karachi.

The Burma Chamber urged that as the finances of Government did not at present justify the unauguration of a State Air Service immediate steps should be taken to conclude arrangements with the K. L. M. for the carriage of air mails across India. It was contended that it should be possible to include in the contract with the K. L. M. a clause entitling Government to terminate it, on giving reasonable notice, at such a time as India was herself able to operate a trans-India service as far as Rangoon; and this would no doubt satisfy reasonable Indian opinion.

THE KARACHI-LONDON AIR MAIL SERVICE

A change in the time-table of the Karachi-London Air Mail Service was effected from 21st October 1931. The mail leaves Karachi on Wednesday instead of on Thursday and arrives in London on Tuesday as hitherto. The eastbound mail leaves London on Saturday and arrives in Karachi on

Friday instead of Thursday. The route has also been changed in respect of (1) the train journey and (2) the air journey across the Mediterranean.

The inward mail is due to arrive in Bombay on Monday instead of Saturday and the outward mail is closed on Sunday instead of Monday.

REMARKS ON MATES' RECEIPTS.

Letters of Guarantee.

The Bombay Underwriters' Association in January 1931 drew the attention of the Chamber to a complaint received from a member in regard to the practice in vogue in Bombay of qualifying mates' receipts for cotton shipments with the remark " wrappers torn, hoops rusty, ends dirty " and shippers giving the steamer agents a letter of guarantee on the strength of which clean bills of lading were issued. The Underwriters' Association suggested that the Committee should take action with a view to putting a stop to the practice.

The Committee carefully considered the question in consultation with the Chamber's Shipping and Export Sub-Committee, and in replying to the Bombay Underwriters' Association stated that they were of opinion that though the existing practice might be defective in some respects, it was the most satisfactory way of dealing with the special conditions involved. The Committee pointed out that rarely, if ever, were all bales in any one shipment received alongside without " wrappers torn and hoops rusty " while a number of bales were usually burst and repaired.

The Committee were unable to trace any record as to when or why the existing practice originated but they considered it would not be unreasonable to assume that in order

to obviate constant disputes regarding the condition of cotton bales tendered for shipment it was mutually agreed between exporters and shipping companies to adopt a general clause, and that gradually the system of guarantee letters was introduced as it was difficult for the steamship companies to decline to accept these letters in view of the general nature of the remarks on the mates' receipts.

The Committee were of opinion that if any change were made at this stage it would lead to endless trouble and loss of time and they felt therefore that the existing practice should not be altered. It would appear that so far as the insurance companies were concerned the remedy rested with themselves as it should not be difficult for them to ascertain from shippers, prior to covering any consignment, whether they had signed any letter of guarantee.

CHARTER PARTY HOLIDAYS.

A member in August 1931 asked the Chamber as to what was the interpretation of the expression "Charter Party Holiday."

The Committee in reply stated that a Charter-party holiday was a day which was not reckoned as a working day in the case of charter parties which did not contain any clause to the contrary. It was mentioned that Charter-party holidays were usually fixed by the local Chamber of Commerce or other recognized authoritative body. They only applied to steamers under charter and not to ordinary liners which were governed by the terms of their bills of lading.

The member again enquired whether the Committee would be prepared to state definitely that Charter-party holidays were never treated as non-working days in the Port

of Bombay where the contract of carriage of goods by sea was a Bill of Lading.

The Committee in reply stated that a Charter-party holiday, as its name implied, referred to Charter-parties only. It was a day which was not reckoned as a working day in the case of Charter-parties which did not contain any clause to the contrary.

The Committee added that Charter-party holidays were not applicable to ordinary liners, which were governed by the terms of their Bills of Lading. As far as the Committee were aware, all ordinary liners' Bills of Lading were silent as to whether Charter-party holidays were to be treated as working days or not, for the simple reason that such, or any, holidays did not apply to ordinary liners. There was always a clause in ordinary liners' Bills of Lading in respect of the steamship company's terms of non-liability for delay, directly or indirectly, to the cargo as specified in the Bills of Lading, and in this clause was usually, if not always, included non-liability "in the loading, stowing, carriage, unloading or delivery of the cargo."

The shippers or consignees had no say whatever in the question of the rate of loading or discharging cargoes by ordinary liners. The shipowner could work the steamer as fast or as slow as he desired, by day only or by night only or both by day and night, any day and/or night or every day and/or night including, provided the rules of the Port were conformed to, Sundays and holidays. In the interest of shippers, consignees and the owner, liners were usually worked as quickly as possible.

In regard to the member's enquiry as to whether the Chamber would be prepared to say definitely that Charter-party holidays were never treated as non-working days in the

Port of Bombay where the contract of carriage of goods by sea was a Bill of Lading, the Committee stated that a Charter-party holiday, as such, was not treated as a working day but, as explained above, in the case of ordinary liners, the option of working or not on such holidays rested entirely with the shipowner. The Bombay Port Trust records, or the records of any other Port in India, would show that liners had frequently worked on Charter-party holidays. The Committee quoted as an instance that mail steamers invariably had to work on such holidays, to maintain their mail sailings.

LAY-DAY IN THE STREAM.

An enquiry was received from a member as to whether Friday, 16th January 1931, should be counted as a lay-day to steamers in the stream in connection with the discharge of bunkering of coal. It was contended that no coolie labour was available on that day owing to a *Hartal*.

After consulting the Shipping and Export Sub-Committee the Committee informed the member that they were of opinion that Friday, 16th January 1931, should be counted as a lay-day.

DATE OF BERTHING OF A STEAMER.

The views of the Committee were asked by a member in September 1931 in regard to the following points in connection with a Shipping Order :—

The Shipping Order provided for the cargo to be discharged at destination in six running days, including Sundays and holidays (whether Government, Charter-party

or local holidays) after berthing. Demurrage was payable at the rate of Rs. 400 per running day or *pro rata* at loading and discharging ports.

The question arose in respect of a cargo shipped under this Shipping Order on board a steamer from Bombay to Alleppey in February 1931. At Alleppey there are no docks and the official description of the Port says, " As a seaport Alleppey owes its importance to a mud bank off the coast, which renders the sea smooth for shipping operations, though it shifts its position occasionally. It is an open roadstead with good holding ground of mud and sand. It has a pier fitted up with cranes for handling bags of cargo." A claim was made for demurrage by charterers under the above-mentioned Shipping Order. The point in dispute was what was considered the date of berthing. The owners were of opinion that if the steamer had been entered in the Customs Office and a " break bulk " order or some such other order for discharging the cargo had been obtained, she was berthed, even though the steamer had not been entered in the Port Office and the steamer's papers including the arrival report form had not been sent to the Port Office ; the owners considered this as a matter of formality only. The charterers contended on the other hand that there was no berthing unless the aforesaid papers had been as a matter of fact sent to the Port Office, and the arrival notified to that office and an official entry had been made in the records of the Port Officer to that effect.

The second question that arose was whether there could be anything like berthing in the case of a port, which was an open roadstead without any docks. At Alleppey the steamers were anchored at about three miles off the coast.

After consulting the Shipping and Export Sub-Committee the Committee informed the member that the terms of reference were rather vague. In regard to the specific questions put by the member the Committee stated that, in their opinion, if there was no stipulation to the contrary and no notice in writing of vessel's readiness to load was necessary, then her time should commence when she was in a suitable berth and could begin to discharge, which in the case of Alleppey was when a " break bulk " order had been obtained. The Committee added that a " berth " did not necessarily mean a dock berth but any suitable and recognized anchorage for the handling of cargo.

FREIGHT ENGAGEMENTS MADE IN BOMBAY.

Declaration of Steamer's Name.

A member of the Chamber in January 1931 asked for the views of the Committee on the following question. It was pointed out that when the steamship agents in Bombay declared to the shippers a steamer to lift their particular cargo required to be shipped against a booking made in Bombay, the procedure was for the shippers to send back the steamer agent's shipping order for insertion of the steamer's name which had been declared. These shipping orders were actually only a pass to allow the shippers to send their cargo alongside the steamer. The main reading on these shipping orders was :—

" To the Commanding Officer,

Any 1st class Steamer or Steamers.....
(to arrive).....shipment.

Please Receive on board from Messrs.....
who hereby contract to ship for.....(*via* Port or Ports) the following cargo :—

The steamer's agents then informed the shippers when their steamer would be ready to commence loading. The

point on which the member desired the views of the Chamber was, supposing anything happened to the steamer between the time her name was declared to the shippers and accepted by them and the date of her loading, which either led to delay beyond the time stipulated for in the freight engagement or prevented the steamer from loading at all, were the steamer's agents compelled to declare another steamer within the required time to lift this cargo or had they carried out their obligation to the shippers and therefore could not be compelled to give them another steamer.

After consulting the Shipping and Export Sub-Committee and the Chamber's solicitors on the subject the Committee, in replying to the member, drew attention to the following ruling given by the Karachi Chamber in 1915 :—

" The steamer's name may be declared at any time but the custom of the port is that no declaration of a steamer to fulfil a forward booking of freight made for a definite month can hold good until the steamer has arrived in Karachi and is ready to load her cargo within the stipulated period."

It appeared to the Committee that there was no " custom of the port " in Bombay in regard to this matter and as each individual case must, owing to the differing conditions that prevailed, be decided on its own merits, the Committee did not feel justified in issuing a general ruling on the question.

FREIGHT CONFERENCES AND FORWARD CONTRACTS.

The Ceylon Chamber of Commerce in October 1931, enquired whether there was any " Freight Conference "

operating at Bombay and asked for information on the following points :—

1. Are the Conference Lines at Bombay prepared to make freight contracts from time to time at current rates for definite quantities up to three months ahead ?

2. What conditions apply if freight so arranged is cancelled, particularly when rates fluctuate to the shippers' disadvantage ?

After consulting the Shipping and Export Sub-Committee the Committee stated that there was no homeward freight conference in Bombay and rates fluctuated according to supply and demand. The Committee added that freight contracts were considered binding on both sides.

FREIGHT ON MOTOR CARS.

In April 1931 a member addressed the Chamber in regard to the method adopted by a certain steamship line in levying freight on motor cars. The member stated that they had been asked by a client to quote for the shipment of a car to Japan. On consulting the Conference Tariff they found that the rates quoted were :—

Under 1 ton	..	..	..	@	Rs.	45
Over 1 ,,	..	..	..	,,	,,	55
,, 2 tons	..	..	..	,,	,,	60
,, 3 ,,	..	..	..	,,	,,	65
,, 4 ,,	..	..	..	,,	,,	70
,, 5 ,,	..	..	..	,,	,,	75
,, 6 ,,	..	..	..	,,	,,	80

and quoted their client Rs. 55 per ton of 40 cubic feet assuming that the car would weigh less than 2 tons. The car was shipped unpacked and measured 280 cubic feet. The steamship company demanded freight at Rs. 80 per 40 cubic feet

as the car measured over 6 tons and it was contended that the Conference Tariff enabled them to assess the rate on the basis of weight or measurement at their option. The member, however, contended that the interpretation placed by the steamship company on the wording of the Conference Tariff was quite contrary to shipping practice.

After consulting the Shipping and Export Sub-Committee the Committee informed the member that in their opinion the reference to tons, under and over, in the tariff on motor cars was intended to indicate weight for the purpose of classifying cars into distinct categories. These categories indicated the rate of freight to be charged on the measurement basis (as all cars measure more than they weigh) according to the weight of the car in question.

INDIAN MERCHANT SHIPPING ACT.

A Bill was introduced in the Legislative Assembly on the 15th January 1931, the object of which was to amend the Indian Merchant Shipping Act, 1923. From the statement of objects and reasons attached to the Bill it appeared that the latter embodied the provisions of five draft Conventions and one Recommendation of the International Labour Conference. They were :—

(1) (1920) Draft Convention fixing the minimum age for the admission of young children to employment at sea ;

(2) (1921) Draft Convention fixing the minimum age for the admission of young persons to employment as trimmers or strokers ;

(3) (1921) Draft Convention concerning the compulsory medical examination of children and young persons employed at sea ;

(4) (1926) Draft Convention concerning seamen's Articles of Agreement.

(5) (1920) Draft Convention concerning unemployment indemnity in case of the loss or foundering of the ship.

(6) (1926) Recommendation concerning the general principles for the inspection of the conditions of work of seamen.

Of the above Conventions the Chamber had previously expressed opinions in connection with (1), (4) and (5).

In regard to (1) the Committee had no objection to the Draft Convention being ratified.

In regard to (4) the Committee favoured the retention of the continuous Discharge Certificate. The Bill, however, gave effect to the provisions of Article 14 of the Convention which gave the seaman the right to obtain on his discharge a separate certificate as to the quality of his work, or failing that a certificate indicating whether he had fully discharged his obligations under the Agreement.

In regard to (5) the Committee stated that, so far as Indian seamen were concerned, it was the practice of shipowners to pay them, in the case of the wreck or loss of the ship, up to the date of their return to their port of engagement and the Committee considered that the existing law should be so amended as to make the practice compulsory. Clause 6 of the Bill carried this amendment into effect, it also provided for compensation for the loss of the lascar's effects up to one month's wages.

The Committee referred the Bill to the Shipping and Export Sub-Committee and in subsequently addressing the representative of the Associated Chambers in the Legislative Assembly on the subject they stated that they had no objections to raise to the Bill except in regard to the question of discharge certificates which was affected by the Draft Convention concerning Seamen's Articles of Agreement.

The Bill was duly passed by the Legislature and received the assent of the Governor-General on the 17th March 1931.

CLASSIFICATION OF STEAMERS.

An enquiry was received from a member as to whether the expression "First class steamer" appearing in the shipping orders issued in Bombay meant that the steamer must be classified as "Liner" by the Underwriters and not as "approved steamer".

The member also enquired whether in the event of a shipping order being issued for a "first class steamer" and the vessel berthed being only an "approved steamer" and not a liner, it was usual for the shipping company to refund the shippers the extra insurance premium they might have paid on goods shipped by the steamer.

After consulting the Shipping and Export Sub-Committee, the Committee in replying to the member stated that a "First class Steamer" was a steamer classified and listed as such by the Underwriters' Association—in the case of Bombay by the All India Insurance Associations. An "Approved Steamer" was a steamer which had not been previously listed by the Underwriters but had been submitted to them for approval and approved by them.

The Committee added that in cases where there was any difference in insurance rates between a "First Class Steamer" and an "Approved Steamer" the payment of the difference in rates was a matter for private arrangement between the shipowner and the shipper.

LIFE SAVING APPLIANCES.

DRAFT RULES.

(*See Reports* 1913, *pp.* 81, 581; 1914, *pp.* 70, 551; 1922, *Vol. I, page* 119; 1924, *Vol. I, page* 264; 1925, *Vol. I, page* 206; 1926, *Vol. I, page* 239; 1930, *Vol. I, pp.* 175 & 176.)

The Associated Chambers of Commerce of India and Ceylon in March 1931 forwarded to this Chamber a copy of a letter that had been received from the Government of India, Department of Commerce giving cover to a copy of the proceedings of the preliminary conference on life-saving appliances, etc., which was held at New Delhi on the 17th November 1930 and certain Provisional General Rules relating to Life-saving Appliances on ships employed in the carriage of large numbers of unberthed passengers in special trades including the pilgrim trade.

The Committee, after consulting a special Sub-Committee consisting of Mr. C. F. Morris, Mr. D. Harrington and Captains C. Brown, F. L. Barnett and R. R. Kippen, addressed the Associated Chambers stating that they were in agreement generally that the fullest provision, in the matter of life-saving appliances, which the circumstances of the trade permitted, should be made in all vessels carrying passengers but they felt that too much stress was laid on the word "Life-boats" and the value of overstowed and inboard boats was over-estimated.

The Committee expressed the opinion that with double-banked or superimposed boats it was not possible to put the inboard boats out and afloat under ideal conditions in less than 20 minutes and this by retaining the crew of the first boats launched to handle the inboard boats.

The Committee understood that the unsuitability of double-banked boats was discussed at Army Headquarters at Simla in 1918 and a demonstration was carried out on board the hospital ship "Vita" in the presence of (1) Commander Huddleston, R. I. M., and other Transport Officers, (2) Headquarter Staff Officers, and (3) Marine and Assistant Marine Superintendents, B. I. S. N. Company.

The launching of these boats by a good lascar crew and 24 British orderlies took 22 minutes. Although Commander Huddleston complimented the vessel on the manœuvre it was admitted that in event of sudden disaster these boats were not efficient and the vessel was accordingly fitted with rafts capable of supporting all those persons who could not be accommodated in the outboard boats. The Committee felt that if these boats were inefficient then as regards their adaptability for being launched speedily in case of sudden disaster they were equally unsuitable now.

In the opinion of the Committee life-saving appliances should be stowed in the immediate vicinity where passengers were accommodated and the solution of this problem would be for one boat to be under each davit in the vessel and rafts to be available for immediate use at various parts of the vessel near to where passengers were accommodated. The Committee were of opinion that rafts could be used in tropical waters without fear of suffering from exposure whereas in the West the only solution would be "Boats for all" as weather conditions there would prove fatal.

As regards pilgrim and long international voyage ships in eastern waters, the Committee felt that if only 16 per cent. of the passengers were accommodated in boats, provided other flotation was immediately available, the conditions

of Articles 12 and 13 had been more adequately fulfilled than would be possible with "Boats for All", 50 per cent. of which were not available in time of immediate urgency.

EXAMINATION FOR CERTIFICATES AS LIFE-BOATMEN.

For this examination, the regulation states that a lascar must understand the questions put to him by the Examiner in English. Although it was recommended that these questions should be as concise and practical as possible, the Committee felt that this had proved to be a great difficulty to many lascars and understood that it was not encouraged on all steamers as orders were given in the vernacular by the officers, both deck and engine-room. The Committee suggested that lascars should be examined in the vernacular. This would help more men to pass this examination than at present, and would enable crews of steamers to obtain the certificates quicker than if a knowledge of English were required.

INTERNATIONAL CONVENTION RESPECTING LOAD LINES.

(*See Reports* 1924, *Vol. I, page* 257; 1926, *Vol. I, page* 242; 1927, *Vol. I, page* 166; 1930, *Vol. I, page* 162.)

The Government of India in May 1931 asked for the views of the Chamber on the question of the ratification by India of the International Convention respecting Load Lines, 1930. The Government of India invited particular attention to the provisions of the Convention concerning zones and seasonal areas which were of special interest to India. The Government of India pointed out that the present "Indian Summer" period is 15th December to 30th April in the Bay of Bengal and 1st December to 30th April in the Arabian

Sea. Last year when the proposals of the Board of Trade for holding an International Conference in London were under consideration the shipping interests in India expressed the view that the period of "Indian Summer" should be extended. The Government of India, after taking into consideration their views, were prepared to agree to the inclusion of the first half of December in the "Indian Summer" period in the Bay of Bengal. In the case of the Arabian Sea, while it was recognized that on the basis of meteorological data there would be no objection to the inclusion of the period from the 10th September to the 15th October in the "Indian Summer" period, it was thought preferable on administrative grounds to maintain the existing dates. These views were placed before the Conference by the delegates of India, but they were not accepted; and under the Convention as adopted by the Conference, the existing "tropical" period (which term had been substituted for the term "Indian Summer") in the Bay of Bengal had been shortened by 15 days at the end of April, while in the case of the Arabian Sea the period had been extended.

In this connection the Government of India observed that the criterion adopted by the Conference for the "tropical" zone was that there should be on the average more than one hurricane in 10 years during any one month. As this criterion had been applied uniformly throughout the world, on the basis of the meteorological data available, it could not be urged that the first half of December and the second of April should be included in the tropical zone in the Bay of Bengal.

The Government of India enquired whether the Chamber considered that it would be possible to justify a distinction between "national" and "international" voyages. Their

provisional view was that no such differentiation would be justifiable.

The Government of India were also provisionally of opinion that the Convention should be ratified on behalf of India, for if the Government of India were to refuse to do so and were thereby to maintain the present dates for the "tropical" period the resulting difference between the Government of India and the Board of Trade Regulations would give rise to a troublesome and complicated situation. The Government of India considered that on general grounds it was desirable to maintain uniformity between the Board of Trade Regulations and the rules made by the Government of India and the introduction of a divergency in this matter would confer no advantage on the majority of British ships trading in the Bay of Bengal.

After consultation with a special Sub-Committee consisting of Messrs. R. R. Haddow and C. F. Morris and Captains F. L. Barnett, C. Brown and R. R. Kippen, the Committee in replying to the Government of India observed that under the Convention as adopted by the Conference, the existing "tropical" period (which term had been substituted for "Indian Summer") in the Bay of Bengal had been shortened by 15 days at the end of April, while for the Arabian Sea the period had been extended. From the report of the delegates from India it appeared that no evidence was produced at the London Conference to justify a further restriction of the tropical period in the Bay of Bengal, while the introduction of a broken period in the Arabian Sea was, as the Government of India appeared to recognize, objectionable on administrative grounds.

The Committee pointed out that in 1926 the Chamber addressed the Government of India in opposition to the

proposals by the Board of Trade for restricting the "Indian Summer" period both for the Bay of Bengal and the Arabian Sea to the period 1st January to 30th April and stated that the arguments then put forward had gathered force in the intervening five years by reason of the great progress made in wireless direction finding and in the prompt dissemination to vessels at sea of meteorological information and storm warnings, while at the same time there had been a marked increase in the average minimum speed of cargo steamers. For these reasons the Committee considered that there were strong grounds for a reversion to the "Indian Summer" or "tropical" period in force prior to 1924, *viz.* 15th November to 25th May in the Bay of Bengal and 1st September to 25th May in the Arabian Sea and they associated themselves with a letter dated 1st July 1930 from Messrs. Allbless and Ookerjee to Sir Geoffrey Corbett which strikingly brought out the disabilities which would be inflicted on shipping and commercial interests by the curtailment now proposed.

In regard to the question of ratification, while the Committee appreciated the desirability of uniformity in this matter they failed to see why Indian trade and shipping should be penalized through uncritical adherence to a meteorological formula which was adopted as a convenient criterion by the signatories to the Convention, the great majority of whom had no knowledge of Indian conditions. It would seem reasonable that in a matter of such importance to India the Conference might have deferred to the wishes of the Indian delegates even at the expense of the universal application of the formula. It was observed indeed that Sir Geoffrey Corbett's suggestion that the first fortnight in December and the last fortnight in April should be included in the "tropical" period was supported by the American delegation

and by the British and Netherlands shipowners but was strongly opposed by the professional meteorologists.

In the circumstances the Committee were of opinion that India should ratify the Convention with the exception of the seasonal load line periods both in the Bay of Bengal and in the Arabian Sea and that the Government of India should, at the same time, represent to the Government of the United Kingdom that they too should make their ratification of the Convention subject to similar conditions and that the opportunity should be taken again to press strongly on the Board of Trade the desirability of reverting to the pre-1924 period. The Committee added that this Chamber was at all times anxious to support measures aiming at safety of life at sea, but in this case it felt that practical considerations were being sacrificed to theoretical criteria and that India was being asked to accept a restriction for which experience showed no necessity or justification, merely in order to avoid the troublesome situation which would be created by the absence of uniformity. The Committee were strongly of the opinion that the Government of India should make a stand against the conditions which it was sought to impose.

In conclusion the Committee stated that they were not in favour of differentiating between "national" and "international" voyages.

PROTECTION OF SEAMEN IN SICKNESS, ETC., ON BOARD SHIP.

(*See Report* 1930, *Vol. I, page* 185.)

The Chamber received from the Director of the Indian Branch, International Labour Office, New Delhi, a copy

of the Report on the second discussion by the International Labour Conference on the protection of seamen in case of sickness, including the treatment of seamen injured on board ship.

The report was submitted to a special Sub-Committee consisting of Mr. C. F. Morris, Captain C. Brown, Captain F. Barnett and Dr. T. B. Gilchrist, who were of opinion that Great Britain's reply as given in the Report adequately covered the ground at the present stage and that the discussion of details should be left over until the Convention was finally drafted.

The Committee accepted this view and informed the Director of the Indian Branch accordingly.

The reply referred to above read as follows:—

"H. M. Government are in favour of the adoption by the International Labour Conference of a Convention on the subject of the individual liability of the shipowner towards sick and injured seamen. Having regard to the diversity of maritime law and practice they consider that the Convention should contain only such provisions as can be clearly expressed and readily applied to the legal and administrative systems in existence in the different countries."

RECRUITMENT OF SEAMEN IN BOMBAY.

Representations were received in October 1931 by the Chamber from certain steamship companies employing Indian seamen in regard to the difficulty that had been experienced by them in obtaining suitable saloon crews for their passenger steamers.

From enquiries made by the Committee it appeared that there was undoubtedly, at the moment, a certain amount of

unemployment among seamen but the existing state of affairs had to a great extent been brought about by the increased number of men who were desirous of taking up a seafaring life, the number being far in excess of the demand. This applied particularly to the type of men employed in the steward's department of passenger steamers. Most of the men available for recruitment were unsuitable by reason of lack of experience in passenger steamers and the agents of the liners visiting this port had received several complaints recently in regard to the inferior service on board their steamers on this account. The National Seamen's Union of India was formed ostensibly for the purpose of relieving the unemployment which prevailed among seamen at this port, and one of the aims of the Union was to find employment for all in rotation. The Union on the 12th August 1931 passed a resolution to the effect that Saloon, Deck and Engineroom crews should work only for a period of 12 months on one ship and then get their discharge in favour of others, with the object of distributing employment as evenly as possible. It was further resolved that any ratings seeking re-employment should in future register with the Union and take their turn, as vacancies arose in any steamer, in accordance with the Union's roster. To avoid any breach in this connection it was agreed that seamen should apply only through the Union and not through the Government Shipping Office or the steamship companies' offices, as previously.

The Royal Commission on Labour in India in their report strongly condemned the system of rotational employment. On page 179 of their Report they stated that "a rigid system of rotation combined with the limitation of the period of continuous employment, would mean that no seaman could hope to be employed for more than one year out of

every three or four. Such a policy would make every seaman an inefficient and starved worker. It would also react unfairly on those who, by their industry and diligence, would otherwise secure reasonable continuous employment."

In the past shipping companies in Bombay had trained crews, especially saloon crews, for their own particular requirements and in order to maintain an efficient staff for their passenger steamers, and as far as practicable they had distributed employment amongst their regular employees as evenly as possible. The resolution passed by the Union was, however, nothing short of dictation to the shipping companies in the matter of selection and recruitment of seamen and being impracticable was not acceptable to the companies who must retain the right of selecting their men. A deck crew, saloon stewards, bakers, butchers, pantrymen, cooks, etc., with a little experience in cargo steamers were not in any way qualified for appointment to large passenger steamers. The pilgrim trade also needed both deck and saloon crews who had considerable experience in this particular traffic. It was conceivable and in fact probable that the engagement of inexperienced men might lead to considerable trouble during pilgrim voyages. On the other hand experienced and trained ratings who had discharged themselves voluntarily from passenger steamers would be wasted on cargo vessels and, in any case, they would be very reluctant to accept employment on cargo ships at lower rates of pay than they would receive on passenger ships.

It appeared to the Committee that the resolution passed by the Union did not represent the wishes of the very large majority of seamen and that the Union's suggestion that there was a great deal of employment among seamen was

exaggerated. The resolution was apparently passed by men out of employment and probably at the strong instigation of the Union's officials. The Committee were informed that since the resolution was passed several crews had discharged themselves ex-steamers in Bombay on expiration of their Articles but the new ratings sent for selection by the Union, through the Government Shipping Office had in practically every case not been out of employment for more than four months. In one instance very recently a rating was undoubtedly intimidated to sign off and he was replaced by a man out of employment for one day only.

It had been reported to the Committee that the Union was rigorously picketing seamen who had been on a ship for more than a year and that many such men were intimidated into leaving their ships. The men admitted this frankly to the ships' and shore officials with whom they had to deal but they were afraid to do so before the Government Shipping Master or Police. Under these circumstances it was impossible actually to prove cases of intimidation, though they undoubtedly existed. It was also alleged that forcible detention of discharge certificates was resorted to with a view to compelling all ratings to become members of the Union whether they cared to or not, presumably to increase the Union's funds but this again was difficult to prove as the men were afraid to come forward.

In addressing the Government of Bombay to the above effect the Committee stated that they understood that the National Seamen's Union of India, Bombay, was recognised by Government as a Trade Union. All shipping companies in Bombay were prepared to work with the Union in the best interests of all concerned provided constitutional and practical methods were adopted by the Union. The position, as it

stood, however, was very unsatisfactory and the Committee expressed a hope that the Government of Bombay would take such steps as they might deem advisable with a view to checking the present unconstitutional methods of the Union and also preventing the Union from exceeding its authority. As already stated the shipping companies must have the right of selecting their own men. The Committee feared that if immediate steps were not taken by Government to protect the interests of the shipping companies in Bombay who had been the means of providing employment for thousands of Indian seamen the companies would be compelled in self-defence to recruit their crews from other centres and this would only add to the number of unemployed in this port.

INDIAN SEAMEN'S ARTICLES OF AGREEMENT.

The views of the Chamber were asked in March 1931 by a member on the interpretation placed by the Government of India on the following clause appearing in the Articles of Agreement of Indian Seamen :—

" The several persons whose names are hereto subscribed, and whose descriptions are contained herein and of whom.....are engaged as lascars or other native seamen hereinafter referred to as the said crew hereby agree to serve on board the said ship or any other vessel to which they may be legally transferred in the several capacities expressed against their respective names on a voyage from..... to.....any other ports or places within the limits of 60 degrees north and 50 degrees south latitude trading to and fro, as the nature of the service or employment may require for any period not exceeding 12 months (provided that this period may be extended by a period not exceeding six months by any further agreement entered into under Section 125 (3) of the Merchant Shipping Act, 1894) and finally to be discharged at.....within the said 12 months from the date of this agreement."

The point at issue of the agents of the steamship companies on the one hand and Government on the other appeared to be as follows :—

The agents contended that they could lawfully pay off the crew of a steamer who had signed articles containing this clause at any period during the 12 months provided the ship returned to British India and the crew were paid off at the port at which the articles were signed.

The Government of India contended however that this interpretation was incorrect. Government contended that owners could not lawfully dispense with the services of the crew at any time irrespective of the period of agreement. Government contended that the seamen were engaged on a voyage from the port mentioned in the agreement to the port mentioned as the port of discharge provided that the period of agreement did not exceed 12 months. The agreement did not therefore terminate until the vessel, or any other vessel to which the seamen might have been legally transferred, had arrived at the port named as the port of discharge subject to the proviso that the period of 12 months mentioned in the agreement had not expired. Accordingly the Master of the ship was not entitled to terminate the agreement and discharge the crew without their consent on arrival of the ship at a port in British India other than the port of discharge before the expiry of 12 months from the date of the agreement.

As this difference of opinion raised a question of great importance to shipowners employing Indian crews the Committee, after consulting the Chamber's solicitors, addressed the Associated Chambers of Commerce of India and Ceylon in the matter and pointed out that the interpretation placed on the clause in the Articles of Agreement by the Government

of India was contrary to the usual custom and was not supported by legal opinion. The Committee felt that if this ruling was not challenged shipowners might be involved in heavy additional expenditure, and suggested that after consultation with maritime Chambers, the Government of India might be approached and requested to revise their ruling.

The Committee added that they were not clear as to how the Government of India came to give a ruling at all in this matter. The form of the agreement with the crew was laid down in Section 28 of the Indian Merchant Shipping Act, XXI of 1923, and it would be for the Court and not for a Government Department, to interpret its terms if their meaning was disputed.

The Associated Chambers invited the opinion of constituent Chambers on the question but as these differed in regard to the expediency of taking the question up with Government, the President did not take any action in the matter.

In again addressing the Associated Chambers the Committee stated that as the ruling of the Government of India conflicted with the legal opinion obtained, they would have preferred that this question should have been taken up at once, and they observed that all Chambers who had expressed an opinion were of the same mind with the exception of the Bengal Chamber. This Chamber was of a contrary opinion on grounds of expediency. It appeared to the Committee that with the National Seamen's Union gaining influence it was only a matter of time before the question came up and they thought that failure to raise the matter now would considerably weaken the Chamber's case should reference eventually be necessary. The Committee were therefore in favour of immediate reference to Government but they

were withholding such reference owing to lack of support from the Bengal Chamber.

PERSIAN GULF LIGHTS.

During the year under review the Committee had under consideration the question of the advisability of providing a lightship for Bahrein. Correspondence had passed between the Chamber and the interests concerned and meetings with the latter were also held. Eventually the Committee decided to inform the Secretary of the Persian Gulf Lights Advisory Committtee that they were of opinion that in the interests of the safety of life and property at sea, it was desirable that a lightship should be provided for Bahrein.

LIGHT DUES.

(*See Reports* 1927, *Vol. I, page* 174; 1928, *Vol. I, page* 194; 1929, *Vol. I, page* 182; 1930, *Vol. I, page* 182.)

The following notification was issued on the 7th March 1931 by the Department of Commerce of the Government of India :—

In exercise of the powers conferred by sub-section (1) of section 10 of the Indian Lighthouse Act, 1927 (XVII of 1927), and in supersession of the notification of the Government of India in the Department of Commerce No. 25-M, II (5) 129, dated the 1st February 1930, the Governor-General in Council is pleased to prescribe that light dues shall be payable at the rates specified below, namely :—

(*a*) All ships, other than sailing ships, arriving at, or departing from any port in British India, except the vessels mentioned in (*b*) below	One anna and four pies per ton.
(*b*) Ships, other than sailing ships, calling at Aden and/or Perim and not proceeding to another port in British India ..	One pie per ton.
(*c*) Sailing ships	Half the rates in (*a*) and (*b*) above.

The Associated Chambers of Commerce of India and Ceylon in June 1931 informed the Chamber that Mr. R. D. Denniston, Madras, had resigned his seat on the Central Advisory Committee for Lighthouses on proceeding home on leave, and that the Government of India had requested the Association to nominate a successor. The Association enquired whether the Chamber desired to put forward a nomination.

In reply the Committee stated that they did not desire to put forward a nomination.

The following notification No. 19-P and L/31 was issued on the 12th September 1931 by the Department of Commerce of the Government of India :—

"In pursuance of sub-section (1) of Section 4 of the Indian Lighthouse Act, 1927, (XVII of 1927), and in substitution for the Committee appointed under the notification of the Government of India in the Department of Commerce No. 18-M, II/29, dated the 11th May 1929, the Governor-General in Council has been pleased to appoint a Central Advisory Committee for lighthouses for a period of two years from the 1st April 1931, consisting of the following gentlemen —

Chairman.

Secretary to the Government of India, Commerce Department. (*Ex-officio*).

Members.

Flag Officer Commanding and Director, Royal Indian Marine. (*Ex-officio*).

The Hon'ble Mr. P. H. Browne, C.B.E.

Mr. R. R. Haddow.

„ F. Birley.

„ M. A. Master.

„ C. Gopal Menon.

„ S. N. Haji.

„ Kaikobad Cowasji Dinshaw.

SUEZ CANAL DUES.

It was suggested to the Committee of the Chamber in April 1931 that in view of the large profits which were being made by the Suez Canal Company some reduction in the dues was called for, particularly as it was alleged that the existing high level of charges was handicapping trade

In addressing the Associated Chambers of Commerce of India and Ceylon on the question the Committee drew attention to the Annual Report of the Liverpool Steamship Owners' Association for the year ending 31st December 1930 from which the following table was extracted showing the financial results of the Suez Canal Company during the years 1925 to 1929, a period " during which British Trade and shipping were passing through a depression of steadily increasing magnitude."

Year.	Tonnage passing through the Canal.	Total Receipts.	Expenses including Depreciation and Reserves.	Amount of profit available for distribution.	Dividend per share after deduction of French taxes.
	Tons Net.	Fr.	Fr.	Fr.	Fr.
1925 ..	26,762,000	608,677,855	144,337,833	464,770,704	300
1926 ..	26,060,000	746,547,805	148,807,766	598,892,394	420
1927 ..	28,962,000	784,595,099	145,718,339	636,642,253	455
1928 ..	31,906,000	1,167,112,088	453,965,912	712,192,676	510
1929 ..	33,466,000	1,189,958,441	451,323,859	737,478,309	530

The Committee mentioned that in a statement issued by the Suez Canal Company in reply to the criticisms of various Shipping Associations and Chambers of Commerce

(a summary of which appeared in the London *Times* of the 27th March 1931) it was stated that " for the great bulk of goods passing through the canal the dues represent but a fraction—1 or 2 per cent.—of their values" and that therefore " the effect of the dues on the total commerce passing through the Canal was negligible and might indeed be dismissed as practically *nil* so far as the Europe-bound traffic from countries beyond Suez is concerned." The Committee pointed out, however, that with the existing low level of world prices and narrow trading margins a reduction in the Canal dues might have an appreciable, and possibly decisive, effect on the prices at which certain commodities from India could be sold in Europe in competition with the imports from countries which had not to use the Suez Canal, *e.g.*, linseed from the Argentine.

The Committee felt that this was a matter of considerable importance to Indian trade and one in connection with which the Association should take action. They therefore suggested that the other Chambers might be consulted with a view to putting up a case either to the Government of India or to such other authority as the President might consider desirable in order that pressure might be brought to bear on the Suez Canal Company.

It appeared from a telegram in the *Times of India* of the 23rd April 1931 that in replying to a question in the House of Commons, the President of the Board of Trade, Mr. Graham, said that the complaint of British shipowners against the scale of Suez Canal dues was being carefully considered, and he hoped soon to be able to make a statement.

It seemed to the Committee that if the British Government, who were the largest shareholders in the Suez Canal

Company, could be persuaded to accept the case for a reduction in dues, it would be more likely to produce an effect than any other form of pressure.

In the meantime a deputation representing shipping and commercial interestsi n Britain waited on Lord Inchcape, Chairman of the London Committee of the Suez Canal Company, and urged the immediate reduction of the dues. Lord Inchcape undertook to submit the deputation's views to the Canal Board at its meeting in May.

Subsequently in a letter to the Joint Secretary of the Liverpool Steamship Owners' Association Lord Inchcape, after tracing the history of the building of the Canal, stated that during the last 10 years the dues had been gradually reduced from 8·50 fr. to 6·65 fr. for loaded ships and from 6 fr. to 5.325 fr. for vessels in ballast despite the fact that the tonnage passing through the Canal had greatly diminished. On the question of a further reduction of the dues, coming so soon after a series of very recent reductions, and in view of diminished traffic it proved impossible to make out a case for any additional immediate concession. It was pointed out that the traffic during the eight months to 30th April 1931 had fallen by 1,456,000 tons and a fall in traffic did not carry with it any reduction in the working expenses in Egypt. The current year, it was stated, promised to show a very considerable falling off both in tonnage and in receipts. Lord Inchcape added that machinery had been created and was in existence for laying before the Board, as occasion required, suggestions as to the scale of charges in relation to the earnings of the Company. Working on these lines he felt certain and was assured that some further reduction would be agreed to by the Board to take effect as soon as

the appropriate circumstances arose. He expressed a hope that the agitation against the Directors of the Suez Canal Company and its shareholders would be discontinued as the effect otherwise would be unfortunate and the end in view might be retarded.

Later the Associated Chambers of Commerce of India and Ceylon asked the Liverpool Steamship Owners 'Association to keep the Associated Chambers informed of the developments in connection with the agitation for the reduction in the Suez Canal Dues in order that the Associated Chambers might be in a position to give whatever assistance might be possible.

The Associated Chambers of Commerce of India and Ceylon were subsequently asked by the Liverpool Steamship Owners' Association that they might be given, if possible, evidence of the divergence of trade through the Suez Canal by reason of the Suez Canal charges. It was proposed to lay this evidence before the Board of the Canal Company if a considerable body of evidence could be obtained which proved that traffic had been so diverted.

In a notice that appeared in the Press on the 11th November it was mentioned that the Suez Canal Company had reduced the Canal dues till July 1st, 1932, by 65 gold centimes per ton for loaded ships and 32½ gold centimes per ton for ships in ballast.

The Associated Chambers in December 1931 forwarded to this Chamber a copy of a letter that had been received from the Liverpool Steamship Owners' Association in which after drawing attention to the press note referred to

above in regard to the reduction of the Suez Canal Dues, the Association stated that it felt that these reductions could be regarded as a most satisfactory result of the campaign initiated by the Association in the early months of the year and pursued throughout the year with the active assistance of Chambers of Shipping and Commerce and other Shipping and Trade Organizations and companies both at home and abroad. It might be hoped that the more friendly relations which it was believed had come into existence between the Canal Company and its customers as a result of the outcome of the campaign would help towards getting further reductions from time to time as and when the trading results of the Company permittted.

The Association added that it was unfortunately true that, owing to the depreciation of the value of the pound sterling, the cost of transit of the Canal to the British cargo carrying vessel had automatically increased by upwards of 25 per cent. owing to the fact that the British Shipowner had to pay more for the gold francs in which the dues were payable. The increase so brought about was, to some extent, offset by the reduction, but taking the reduction into consideration with the depreciated value of the pound, the rates were approximately 16 per cent. higher at the moment than they were when Great Britain went off the gold standard. Nevertheless the Association appreciated that from the Canal Company's point of view the reduction was a substantial one,and the Association felt that in the action which the Suez Canal Company had taken, the claims put forward by British and other customers had been fairly met. It was felt that the reduction, by acting as a stimulus to trade should benefit, not only trade and shipping as payers of the dues, but also the Canal Company by way of increased traffic.

PORT TRUST CONTRACTS.

EFFECT OF INCREASE IN CUSTOMS DUTY ON RATES QUOTED.

A member brought to the notice of the Chamber in April 1931 that according to the conditions laid down in the Port Trust Stores Contract, the rates quoted were inclusive, *inter alia*, of all Government and Municipal duties or taxes that were payable during the term of the contract, and the stipulation excluded the contract from the operation of Section X of the Indian Tariff Act and sellers were not consequently entitled to relief in the matter of increased Customs duties under this contract.

The Committee took the matter up with the Port Trust through one of the Chamber's representatives on the Board of Trustees and they were informed later that the Chairman of the Trust had agreed to delete the clause complained of, from the Port Trust Contract form in future.

LIABILITY OF DOCK DELIVERY ORDERS TO STAMP DUTY.

The Bombay Port Trust in August 1931 pointed out to the Chamber that according to the existing practice at this port, bonders when taking delivery of goods from bonded warehouses were required to acknowledge receipt by affixing an anna stamp to the reverse of the duplicate ex bond Bill of Entry. Delivery orders in respect of cargo from transit sheds and yards, as also goods stored in the duty-paid warehouses, were however, accepted without requiring the party taking delivery to affix an anna stamp.

The whole matter had been thoroughly investigated with reference to Article 28 of Schedule I of the Indian Stamp Act, which runs as follows :—

Description of Instrument.	*Proper stamp duty.*
28. DELIVERY ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or Port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna.

The Port Trust stated that the above Article defined a delivery order as an instrument signed by or on behalf of the owner upon a sale or transfer of the property. If there was no sale or transfer of the property, the delivery order would not require to be stamped as, for example, in a case where the importer directed the goods to be delivered to his own muccadum or agent. In a large number of cases, however, a delivery order would be given upon a sale or transfer of the goods, say by a bank after a purchaser had accepted or paid a draft, and would therefore come within the provisions of Article 28. The Port Trust ordinarily was not in a position to know in what circumstances a delivery order had been issued.

The Port Trust solicitor, to whom the question was referred, had expressed an opinion that there was good ground for the Port Trust insisting upon all delivery orders being stamped unless drawn in favour of the owner, his muccadum or agent, because unstamped delivery orders could not be stamped after execution on payment of penalty duty as in the case of a high-rated instruments and they would therefore

be inadmissible in evidence. Consequently the Trust, in the event of any dispute, would be unable to establish a valid discharge of its baileeship.

The Port Trust added that in view of the importance of the matter enquiries were made from the Port Administrations at Calcutta, Karachi and Rangoon, and the legal opinion obtained by these bodies endorsed the Bombay Port Trust solicitor's view that in order to protect the Trustees' interests it was advisable to insist upon all delivery orders—other than those drawn in favour of the owner, his muccadum or agent—being stamped.

On a rough computation about 100,000 delivery orders were received annually from importers against Bills of Lading lodged in advance with the Trust in respect of import cargo, and about 60,000 delivery orders were issued by the banks and warehousers for goods stored in the warehouses. Thus the extra expense that stamping would entail upon trade would be from Rs. 10,000 to Rs. 15,000 per annum.

As insistence by the Port Trust upon the stamping by the trade of delivery orders as mentioned above in accordance with the provisions of the Indian Stamp Act, would involve a change from established practice, the Trustees asked that they might be favoured with a full expression of the views of the Chamber on the matter.

The Committee, after consulting the Chamber's solicitors and the Import Sub-Committee, stated in reply that while regretting the extra expense involved on the trade they felt that with the law as it stood at present the Port Trust must for its own protection insist upon every delivery order signed by or on behalf of the owner of the goods to a third party (not being the muccadum or agent of the owner) being

stamped with a one anna stamp, unless the delivery order stated on the face of it that delivery was not being given upon a sale or transfer of the property in the goods. The Committee were advised that in the case of a transfer by way of pledge or from one custodian to another, Article 28 would not apply, and the Port Trust could not then require that the delivery order should be stamped.

The Port Trust on the 13th November 1931 issued the following notice to the trade :—

The Trustees have been advised that, in conformity with Item 28 in Schedule I of the Indian Stamp Act 1899 (copy subjoined), Delivery Orders issued in favour of parties other than the owner of the goods or his muccadum or agent and involving a sale or transfer of the property in the goods must bear a one anna stamp :—

Description of Instrument.	*Proper stamp duty.*
Item 28.—Delivery Order in respect of goods, that is to say, any instrument entitling any person therein named or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value twenty rupees.	One anna.

The Trustees have directed that this requirement must be strictly enforced for the Trustees' own protection, as the Trust ordinarily is not in a position to know whether a sale or transfer has taken place, and I have accordingly to give you notice that with effect from the 1st January 1932 all Delivery Orders for goods lying in the Docks transit sheds and warehouses which are not drawn in favour of self or the owners' muccadum or agent must bear a one anna stamp unless the Drawer endorses a signed declaration on the Delivery Order as under:—

"CERTIFIED this Delivery Order does not involve a sale or a transfer of the property in the goods."

Likewise, in the case of deliveries of non-warrant goods from the Docks Bonded Warehouses hitherto allowed by endorsement of transfer on the ex-Bond Bill of Entry, I have to state that in future such endorsements will only be accepted in cases where delivery is to be given to the owner or his muccadum or agent. For deliveries to parties other than the above, the Bond Bill of Entry must be accompanied by a Delivery Order and the latter will require to be stamped with a one anna stamp in compliance with Item 28.

PROPOSED RATING TRIBUNAL FOR BOMBAY.

The Committee of the Bombay Millowners' Association in July 1931 asked for the views of the Chamber on the question of the establishment of a Rating Tribunal for Bombay. They stated that they considered that the existing system of assessment, collection and disposal of complaints relating to property taxes was defective in many ways, and in their opinion, the time had come for overhauling it. They added that they had come to the conclusion that a special Tribunal should be constituted to investigate and deal with such assessment appeals as had been disposed of by the Assessor and Collector of Taxes under Section 165 of the Municipal Act. At least one member of the Tribunal should be a person with a special knowledge of rating law and practice, and among the other members there should be a judicial officer of high standing. Such a Tribunal should exercise the powers at present conferred on the Chief Judge of the Small Causes Court, and in addition, enjoy some of the powers conferred on the Assessment Committees of England, especially in the matter of appointment of experts to assist them. An appeal against the decision of the Tribunal on points of law only should lie to the High Court.

It was not proposed that the special Tribunal should have anything to do with the assessment of residential

properties, the existing method of assessment of which might be regarded as more or less satisfactory. The special procedure suggested should apply only to hereditaments of the nature of mills, dock properties, railways, etc., where the letting value could not be determined by the ordinary method of ascertaining.

In reply the Committee stated that they were in sympathy with the principle of a Rating Tribunal such as that suggested, but they apprehended that there might be considerable difficulties in carrying out the scheme. For instance, a person with a special knowledge of rating law and practice might not be readily available and there was the question as to who would have to bear the cost of the proposed special Tribunal.

PROPOSED EXPORT TAX ON RAW COTTON.

(*See Report* 1930, *Vol. I, page* 200).

In the Chamber's Report for 1930, it was mentioned that the Committee had addressed the Government of Bombay strongly opposing a proposal of the Bombay Municipality that the latter should be permitted to raise additional revenue by imposing a duty of four annas per bale of cotton exported from Bombay. As a result of protests raised Government referred the matter back to the Corporation, who thereupon submitted it to the Committee of the Corporation who were dealing with the question of raising funds to finance the amalgamation of the Bombay Improvement Trust with the Municipality. This Committee submitted its report in September 1931, and in a draft letter which they recommended should be addressed to Government by the Municipality, they attempted to minimise the various objections raised against the proposal, with a view to obtaining Government's sanction to the cess.

As it appeared to the Committee of the Chamber that the draft letter would be approved and forwarded to Government, and as the Committee attached very great importance to the question, they again addressed the Government of Bombay in the matter.

The Corporation were of opinion that the apprehensions expressed by the Port Trust and other trade interests that the cotton export trade would be diverted from Bombay were groundless. They averred that the advantages of getting cotton in a big market like Bombay and the facilities afforded for its storage and transport were so attractive that the proposed small charge would not in any way lead to diversion of trade. The Committee agreed that cotton exports from Karachi were bound to rise as the result of the increased output of Sind and the Punjab, but their experience definitely showed that cotton was already being diverted from Bombay not only to Karachi but to the Kathiawar ports. This was occurring notwithstanding the undoubted advantages which Bombay offered as a cotton centre and was entirely due to the high charges at this port. The Committee pointed out that any increase in those charges, however small, was bound to accentuate that tendency which would be further assisted by the appearance of a new competing port, *viz.* Vizagapatam.

Secondly, the Corporation argued that short-staple cotton was practically a monopoly of India, and as its use was very profitable on account of its comparative cheapness, a small export duty would not prejudicially affect the interests of the grower. They went on to suggest that a duty of four annas per bale was too small to affect a commodity subject to the fluctuations of world prices. In this paragraph the Corporation appeared to have enmeshed themselves in a series

of self-contradictory arguments. In the first place, it might be thought that a monopoly commodity would be exceptionally immune from fluctuations in world prices. In the second place, if short-staple cotton had a monopoly it was a monopoly of inferiority. Hence its cheapness. Thirdly, the cheaper the article the more heavily the proposed cess would bear on the price.

The Committee agreed with the contention of the Corporation that the proposed duty would not have the effect of raising the price of cotton to the mills. Indeed, it might rather be expected to have a contrary effect. The fact that the Millowners' Association had nevertheless roundly condemned the proposal on the ground, *inter alia*, that it would tend to reduce the arrivals of cotton into Bombay and narrow the field for selection by the Bombay mills was, in the opinion of the Committee, a further strong argument in its disfavour.

The Committee stated that in the interests of the grower the railways were being pressed to reduce the freight on cotton and they were at the moment exploring the possibilities in that direction. At the instance of the railways and with a view to assisting them in their enquiries the Committee had just collected some figures carefully analysing the charges on cotton from the field till it reached the consumer, and a statement giving the result was attached. From this statement it seemed clear that every charge was reflected in the price received by the grower. Similarly there was reason to believe that any reductions in charges were passed on to him and it was in that belief that the railways were, in spite of unprecedented financial stringency, seriously considering the possibility of at length meeting the insistent

demands of all sections of the trade. The latest indication of their line of thought on this subject was to be found in the Hon'ble Sir George Rainy's speech before the Railway Conference Association. If the Government of India were using every endeavour, even at the sacrifice of Government revenues which could be ill be spared, to combat the low prices of agricultural produce, it seemed to the Committee unthinkable that a Provincial Government, which was necessarily in closer touch with the peasantry and more alive to the dangers of agrarian unrest, should allow a local body under its control to thwart these efforts by levying at this juncture an impost solely for the benefit of the City of Bombay.

In paragraph 7 of the draft letter the Corporation stated that it could not be disputed that Bombay was the largest port for the export of cotton and that the cotton trade should pay its quota for the amenities provided in the City. The Committee agreed that the cotton trade should and did pay its quota in the shape of the general tax, wheel-tax and other municipal dues, but the Committee failed to see why the mass of cultivators in the cotton growing areas of India should contribute towards amenities they could never hope themselves to enjoy.

For all these reasons the Committee earnestly trusted that the Government of Bombay would firmly refuse to entertain the Corporation's proposal for an export cess on raw cotton.

MUNICIPAL LICENCES FOR STORAGE OF OILSEEDS.

(*See Report* 1930, *Vol. I, page* 198).

In the Report for 1930 it was mentioned that the Chamber had addressed the Bombay Municipal Corporation urging that

the charge for the issue of storage licenses for oilseeds should be made a purely nominal one.

The Municipal Corporation in replying to the Chamber in April 1931 stated that the maximum fee fixed for licenses for storage of oilseeds was Rs. 50 per annum, quantities up to 1 ton being exempt. It was pointed out that the fee worked out to Re. 0.1.7⅛ per cwt. per annum which was not considered excessive. The Corporation agreed, however, that where cotton seed and other oilseeds belonging to one party were stored in one godown, only one fee should be recovered. It was intimated that this procedure would be followed in future and in all cases where a double fee had been charged during the year 1930-31 the fee in respect of cotton seed would be refunded.

LOSS IN WEIGHT OF IMPORTED YARN.

(*See Report* 1930, *Volume I*, *page* 221).

It was mentioned in the Report for 1930 that this Chamber had been approached by the Manchester Chamber in regard to the question of the loss in weight of hosiery yarn on cones shipped from Great Britain to India. The Manchester Chamber suggested that an agreed basis might be arrived at to cover the difficulty.

A further communication was received in March 1931 from the Manchester Chamber in which the latter stated that the replies received from other Chambers were disappointing and seemed to indicate no appreciation of the need for any agreed understanding on the point raised. Under the circumstances it had reluctantly been decided, for the present not to proceed further with the matter.

HIDES CESS INQUIRY COMMITTEE.

(*See, Reports* 1929, *Vol. I, page* 139 ; 1930, *Vol. I, page* 121).

As was noted in the Chamber's Report for 1930, the Hide Cess Inquiry Commiteee submitted their report to Government in September 1930.

The main recommendations of the Committee were :—

(*i*) that a cess should be imposed on exports of raw hides and skins at the rate of 1 per cent. *ad valorem* and should be assessed in the same manner as the existing export duty, that is to say, on tariff valuations revised annually by an independent authority as at present.

(*ii*) that the cess should be administered by a Statutory Committee and that this Committee should be assisted by certain Statutory Sub-Committees.

(*iii*) that the Committee should have administrative as well as advisory functions.

The Committee also recommended that, pending a decision on the question of retention or abolition of the export duty, that duty should be reduced to the extent of the proposed cess.

Mr. E. L. Price, the representative of the Karachi shippers of hides on the Committee, submitted a separate minute of dissent in which, while agreeing with the majority recommendations regarding the constitution of a Statutory Cess Committee, its proposed personnel and functions, and the objects on which the fund might be expended, he disagreed with the majority of the Committee in regard to the application of the proposed cess to skins and also in regard to the rate at which the proposed cess should be levied. Mr. Price recommended that the existing export duty on hides should be replaced by a specific cess of Rs. 10 per bale or Rs. 3 per cask of raw hides.

The Government of Bombay in January 1931 asked for the views of the Chamber on the recommendations of the Hide Cess Committee.

After making enquiries among members interested in the hide trade the Committee informed Government that the members of the Chamber were not particularly interested in the export of raw hides and as those members who had been consulted were not in agreement, the Committee did not desire to express an opinion on the subject.

A representation was received in April 1931 from the Hids and Skin Merchants' Association, Dharavi, Bombay, asking for the support of the Chamber to a resolution passed by the Association opposing a suggestion of the Madras Chamber for an increase in the duty on exported raw hides and skins.

The Committee after a careful consideration of the question informed the Hides and Skin Merchants' Association that they were not in favour of the suggested increase in the export duty and that they would oppose any legislation that might be introduced for the purpose of enhancing the duty.

THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

(*See Reports* 1929, *Vol. I, page* 4 ; 1930, *Vol. I, page* 203).

The Associated Chambers of Commerce of India and Ceylon in May 1931 forwarded to the Chamber a copy of a letter received from Sir Joseph Kay in which he intimated that the Imperial Council of Agricultural Research had

met at Simla on the 11th and 12th May 1931 and had sanctioned the following grants for Agricultural Schemes:—

(1) Rice Physiology Scheme prepared by Professor R. H. Dastur, Professor of Botany, Royal Institute of Science, Bombay—Cost over period of three years Rs. 10,300.

(2) Appointment of Special Officer for the investigation of Tuberculosis and Johne's disease amongst animals. It was decided that a scheme could be worked out under which two or three Indians with suitable basic qualifications would be sent out for training abroad and that a selection would be made of one or two who, as a result of their training, were considered most suitable for employment as Veterinary Research Officers.

(3) Scheme for a Sugarcane Research Station in the Bombay Deccan—Cost over period of five years, Rs. 5,22,088.

(4) Appointment of Veterinary Research Officers in the Provinces—Cost over period of five years, Rs. 6,00,000.

(5) Investigation on virus disease of plants in the Bombay Presidency—Cost over period of five years, Rs. 65,390.

(6) Application from Dr. S. S. Bhatnagar for a grant of Rs. 4,150 a year for two years for investigation on the relations of physico-chemical properties and fertility of soils—Cost of scheme over period of two years, Rs. 8,300.

(7) Appointment of Physical Assistant on the staff of the Agricultural Chemist, Bengal—Cost of scheme, Rs. 22,568-8-0.

(8) Appointment of a Physiological Chemist to study animal nutrition problems at Dacca—Cost Rs. 48,590 spread over a period of five years.

(9) Investigation of the "wither tip" of citrus trees by Dr. H. C. Chaudhuri—Grant of Rs. 12,600 spread over three years.

(10) Scheme for breeding experiments in connection with improvements of goats by Dr. A. E. Slater, Mission Poultry Farm, Etah—Cost of Scheme Rs. 32,000, spread over five years.

(11) Locust Bureau—Retention of existing Staff, etc., for the present—Cost Rs. 10,995-1-0.

(12) International Institute of Agriculture, Rome.—It was decided that India should come down from Class 2 to Class 3 on a reduced subscription of £640 per annum instead of £1,280 per annum previously.

(13) Appointment of a Protozoologist at the Imperial Institute of Veterinary Research, Muktesar, according to qualifications.

(14) Rice Research in India—Cost of co-ordinated scheme Rs. 9,19,129.

The following proposals were not accepted by the Governing body :—

(1) Appeal from the Imperial Institute of Entomology, London for an enhanced contribution.

(2) Scheme for an Economic Enquiry into the cost of Sugarcane production in the United Provinces, North Bihar, Bombay, and the Punjab.

(3) Application from the United Provinces Government for a grant of Rs. 5,000 for experiments on manuring and marketing new types of barley.

(4) Necessity for a central institute for education and research in dairying in India.

(5) Establishment of a research station at Shillong for the development of bee-keeping in India.

(6) Production of Agricultural Cinema Films.

(7) Application from the Government of Madras for a grant for research work on potatoes.

(8) Scheme for training an Indian in poultry husbandry in England for one year.

(9) Appointment of a Committee to investigate the subject of mechanical cultivation in India.

ADVISORY BOARD FOR THE FOREST RESEARCH INSTITUTE, DEHRA DUN.

(*See Report* 1930, *Vol. I, page* 15).

It was mentioned in the Chamber's Report for 1930 that the Government of India had under consideration the question of the establishment of an Advisory Board to assist in the direction and control of the Forest Research Institute, Dehra Dun. It was proposed that the Associated Chambers of Commerce of India and Ceylon should nominate a representative to serve on the Board. Intimation was, however, received by the Associated Chambers in March 1931 that the Government of India had decided, owing to the existing financial stringency, to postpone for the present the establishment of the Advisory Board.

INDIAN (SUNN OR SANN) HEMP.

(*See Report* 1930, *Volume I, page* 204).

A reference to the Chamber's Report for 1930 will show that the question of improvement in the quality and marketing of Indian hemp was informally discussed at a meeting in August 1930 between certain members of the Chamber the Bombay Hemp Association and Mr. B. C. Burt of the Imperial Council of Agricultural Research. The Imperial Council submitted the result of the discussion to the Indian Trade Commissioner in London who was asked in particular to let the Council know what was the attitude of the London Hemp Association in regard to the proposed standards.

From the reply received it appeared that the Association was prepared to help the Indian industry in any way it could. At the same time the Association thought it impractical to

buy or sell hemp " F. A. Q. of the season" because conditions varied so much from season to season. In the opinion of the Association the London dealers had quite clear ideas as to the different grades taking one season with another and the Association felt that it must insist on continuing on this basis. But the London Hemp Association had accepted the suggestion that arrangements should be made with the Bombay Hemp Association to supply the former with 9 type bales, representing a fair average quality of the season 1930, in half bales if it was inconvenient to send whole bales. The bales or half bales should not be selected as typical of any particular season, but as typical of the particular grade independently of seasonal variation. Further, the bales would be used for appeal purposes, and would be replaced by a further set by the Bombay Hemp Association from time to time, exact replicas of the standards being maintained in Bombay.

BOMBAY LIGHT COLOUR EXPELLER GROUNDNUT CAKE.

It was suggested to the Chamber by the London Cattle Food Trade Association that the Chamber should retain a sample of Bombay Light Coloured Expeller Groundnut Cake for reference purposes. The Committee put forward the following tentative proposals to members interested and suggested that they should consult their Head Offices with a view to ascertaining whether Home buyers would be prepared to accept a certificate issued by the Chamber in accordance with the scheme outlined below or whether they had any alternative suggestions to put forward.

The tentative proposals were :—

(1) That the Chamber should issue certificates of colour and quality of consignments of groundnut cake shipped from Bombay.

(2) That for this purpose a panel of qualified surveyors be appointed from which a surveyor might be nominated by the Secretary to deal with each sample sent to the Chamber for report.

(3) That the panel of surveyors should consist of both European and Indian shippers.

(4) That for the purpose of the certificates referred to in (1) above the Chamber should form monthly standard samples representing the f.a.q. of the shipments from Bombay. This would be done by the Chamber procuring from the surveyors who survey the goods before they are accepted for shipment, a sample out of each consignment. At the end of each month all samples sent to the Chamber would be mixed up, each quality separately, to form the required standards. These samples would serve as a basis for the issue by the Chamber of certificates of colour and quality and also as a basis for arbitration of any disputes between sellers and buyers on this side.

Note.—It was hoped that these f.a.q. samples would not only stabilise allowances paid abroad to buyers but would also indirectly induce millers to mill to accepted standards and to put the whole trade locally on to a uniform basis. It seemed necessary that exporters should penalise millers according to a uniform scale of allowances for inferior colour, and if all shipments are surveyed shippers would be likely to pass on to millers the penalties levied on themselves.

(5) That a fee of Rs. 25 be charged for each certificate (Rs. 15 to be paid to the surveyor and Rs. 10 to the Chamber), plus the Chemical Analyser's fee if it was required to have the sample analysed.

(6) That the sample supplied by the London Cattle Food Trade Association should be used for information only and should not serve as a basis for the certificates to be issued by the Chamber for colour and quality.

From the replies received it seemed clear to the Committee that no good purpose would be served by proceeding with the proposal. The London Cattle Food Trade Association was informed accordingly.

INDIAN OIL CRUSHING INDUSTRY.

(*See Report* 1930, *Vol. I, page* 206.)

It was mentioned in the Chamber's Report for 1930, that the question of the better utilisation of Indian oil seeds for the feeding of cattle and the provision of oil cakes for use as fertiliser was under the consideration of the Imperial Council of Agricultural Research who had decided to appoint a Committee consisting of officials, business men and other non-officials interested in the oil crushing industry to consider the steps to be taken to encourage and develop the Industry.

The Committee consisted of :—

1. Diwan Bahadur Sir T. Vijayaraghavacharya, K.B.E., Vice-Chairman, Imperial Council of Agricultural Research, *Ex-officio*, Chairman.

2. The Agricultural Expert, Imperial Council of Agricultural Research.

3. Mr. S. D. Saklatwala, Tata Sons Ld., Bombay.

4. Mr. W. Roberts, B.Sc., Empire Cotton Growing Association, Khanewal, Punjab.

5. Mr. A. Kesava Menon, B.A., F.C.S., Oil Chemist and Soap Expert, Calicut, Madras.

6. Mr. A. J. H. Duke, Oil Expert, Cawnpore, United Provinces.

7. Mr. R. M. Gandhi, Chairman of the Seeds Traders' Association, Bombay.

8. Mr. Abdulla Haroon, M.L.A., Karachi.

9. Mr. J. H. Walker, A.R.T.C., Manager of the Gaurepur Oil Mills, Bengal.

10. Sh. Mohammed Ismail of Messrs. Sh. Mohammed Ismail Maula Bux, Lyallpur.

11. Mr. M. S. A. Hydari, I.C.S., Secretary, Imperial Council of Agricultural Research, *Ex-officio*, Secretary.

In September 1931 the Associated Chambers of Commerce of India and Ceylon forwarded to the Chamber a copy of the proceedings of the first meeting held on 25th and 26th May 1931 of the Committee referred to above and of the agenda of their future work. Particular attention was drawn to item No. 14 on the Agenda which referred to (*a*) the establishment of a Central Body on the lines of the Indian Central Cotton Committee to take up research on oil seed crops and products, marketing problems and to deal with matters of concern to the agriculturist, to the factory owner and to the trader; (*b*) question of levying a cess for the above purpose.

After consulting members interested in the trade the Committee, in replying to the Associated Chambers stated that with regard to item No. 13 of the Agenda, which referred to the levy of an export duty on oil seeds and oilcakes as a means of encouraging the oil industry, they were of opinion that the Indian oil crushing industry did not require any protection in the matter of an export duty on oil seeds as such a duty was more likely to prove detrimental to the cultivator in view of the fact that there had hitherto always been, and would continue to be for some time to come, more seed in this country than the millers could possibly handle. The Committee pointed out that Indian oil seeds already met with keen competition in the world's markets and an export duty on the seeds would naturally make the position worse. Similarly an export duty on oilcake would prove detrimental to the cultivator and would not appreciably benefit the miller.

The Committee suggested that the Indian Oil Crushing Industry Committee might endeavour to find out to what

extent it was possible for Government to forecast annually the probable indigenous demand for seeds. For instance, in the case of ground nuts—

	Tons.
The Indian exports amounted annually to ..	700,000
The equivalent of raw groundnuts of the amount of groundnut cake exported was approximately	400,000
making a total of ..	1,100,000

Against this the groundnut crop was estimated to be 2,900,000 tons leaving 1,800,000 tons for indigenous consumption. Assuming that this 1,800,000 tons was all crushed the 400,000 tons exported in the shape of cake formed only 18 per cent. of the total amount crushed. It would appear therefore that the probable indigenous demand for cake definitely affected to a very great extent the quantity available for export and in the opinion of the Committee it would be of much value to the trade if Government could issue forecasts of what this indigenous demand was likely to amount to each year.

The Committee added that the most important need of the industry was more efficient milling with a view to obtaining better results both in the yield and quality of the oil and cake. There was ample demand for cake but the marketing of the finished product should also be improved, otherwise any increase in the output of oil and cake under existing arrangements would only enhance the difficulties of the industry.

In regard to item No. 14 of the agenda, on which the opinion of the Chamber was especially requested, the

Committee stated that they felt that a central body to deal with research, marketing, etc., would admittedly be extremely helpful; but at the same time they doubted whether the results would justify the cost of maintaining such a body on an efficient basis as it would have to deal with a vast area and many varieties of oil seeds. Difficulties would also arise in providing funds and it was certain that these could not be found without taxing the industry which could ill afford it. It had been suggested that a cess of annas 8 per ton on castor cake and of annas 2 per ton on all other oil seeds exported might be levied in order to finance the work of such a body. A more satisfactory method of raising funds would be to levy an excise on mill outputs of oil and cake so as to embrace commodities milled for home consumption. It was considered, however, that the cost of collecting such a tax would be prohibitive.

There was one other point to which the Committee referred *viz.* Minute 13 of the Proceedings, Paragraphs 10, 11 and 12, Appendix I, which dealt with the question of legislating against adulteration of edible oils. The Committee did not doubt that there was a certain amount of adulteration of oils which came into the larger markets. There would appear to be, however, ample protection for the buyers under the existing legislation. The majority of the further legislation proposed appeared to be in the direction of restricting millers from supplying mixed oils of any description and in this connection the Committee called attention to the new Calcutta Municipal (Amendment) Act which defined edible oil as cocoanut oil, cotton seed oil, olive oil, teel (sesamum).....in their pure state, *i.e.*, unmixed. This was certainly restrictive and in the opinion of the Committee definitely against the interests of oil millers

in the Calcutta district. The Committee pointed out that it was recognised both in Europe and America that the admixture of certain edible oils for blending purposes to suit the palates of the different sections of the public was necessary and harmless.

CONTROL OF THE COTTON TRADE IN BOMBAY.

(*See Reports*, 1921, *Vol I, page* 202 ; 1922, *Vol. I, page* 283 . 1930, *Vol. I, page* 213).

It was mentioned in the Chamber's Report for 1930 that the Government of India had in April of that year appointed a Committee to consider the working of the Bombay Cotton Contracts Act, 1922, and to make recommendations for its amendment. This Committee submitted its report in December 1930 and in January 1931 the Government of Bombay asked for the views of the Chamber on the report. The following extract from the report gives a summary of the main proposals of the Committee :—

We recommend :—

(1) Paragraph 3.—That a single Association shall be given control of dealings in cotton and that the passing of contracts contravening by-laws drawn up by the Association and sanctioned by Government shall be made an offence punishable with fine ; that all forward business shall be done through members of the Association and that the Act shall prevent the formation of other Associations for the control of forward business.

(2) Paragraphs 4—14.—We recommend that the constitution of the East India Cotton Association shall be amended. The proposals of the majority and the minority are given in parallel columns :—

Majority.

The Board of Directors to consist of 16 members, 4 each to represent Buyers and Sellers, 6 to be elected without reservation and 2 to

be nominated to represent Growers. Election to be by the General Body, 1 member 1 vote.

For the purpose of the first election existing Panels 1 and 2 to be combined to form the Buyers' section, and panels 3, 4 and 5 to form the Sellers' section. Thereafter candidates for election to be selected by a Nominating Committee. The special representation of the Buyers and Sellers to cease after the sixth election after which there should be no reservation of seats.

Minority.

The Board to consist of 16 members, 4 each to represent Buyers and Sellers and 6 the Brokers. Each section to be elected by the members of the existing panels combined as recommended in the Majority report the Brokers' Panel remaining as at present. Two representatives of the Growers to be nominated.

(3) Paragraph 15.—That the present emergency powers of the Board shall be transferred to the General Body of the Association.

(4) Paragraphs 16 and 17.—That the three existing hedge contracts shall be retained with the addition only of Kumpta and Upland growths of the Dhárwar district to the Broach contract.

(5) Paragraph 18.—That forward trading shall be for single months throughout the year.

(6) Paragraph 19.—That the unit of the tender shall be 50 bales.

(7) Paragraph 20.—That Blind Surveys shall be introduced at once.

(8) Paragraphs 23—27.—That the Association shall take power to establish Bonded Warehouses one year after the system of Blind Surveys has been introduced.

(9) Paragraph 28.—That there shall be fixed trading hours for forward business.

(10) Paragraph 29.—That the power of the Board to close the market in a crisis shall be limited to three consecutive days.

(11) Paragraphs 31—33.—That the Association shall take over complete control of all Forward trading both in the Bazar and at

Sewri, and shall provide a building in the Bazar as soon as possible. A Ring Committee shall be elected for the purpose of this control.

(12) Paragraph 34.—That fixing of differences between standard growths and between different grades shall be done by the Board themselves on the first day of each delivery period.

(13) Paragraph 35.—That fluctuations of prices in the Forward market shall be regularly registered and published.

(14) Paragraphs 37—40.—That Teji Mandi dealings shall be brought under control by the enforcement of cash premia and regular payment of differences through the Clearing House.

(15) In paragraph 41 we make certain recommendations for the reduction of handling charges.

The matter was referred to the same Sub-Committee of the Chamber that reported on the subject when the question was before the Chamber in 1930, and in replying to the Government of Bombay on the lines of the Sub-Committee' report the Committee put forward the following views :—

Paragraph 3. Necessity for a single controlling authority with a legislative sanction.—In its letter to the Government of Bombay, dated 3rd April 1930, the Chamber expressed the opinion that clause 5 of the Bombay Cotton Contracts Act should be amended so as to provide that contracts made under other auspices than the East Indian Cotton Association should not only be void but illegal. The Chamber did not at that time contemplate that such radical changes as were suggested in the report would be made. The Committee stated that they still felt that the control of the cotton trade in Bombay should be in the hands on one properly constituted authority only, but they apprehended that if the proposals put forward by the Cotton Contracts Act Committee to do away with the panel system, were accepted by Government the control of the trade would fall into the hands of one

section of the trade only and that section the least interested in cotton as such. This being so it was feared by many genuine traders that they would find it impossible to trade under the new scheme and consequently they were anxious to safeguard their forward contracts should they be compelled by force of circumstances to withdraw from membership of the Association. For these reasons the Committee strongly emphasized the point brought out by the minority in paragraph 12 of the Report, *viz.*, that Government should not declare as illegal any forward contracts made outside the rules of the East India Cotton Association.

Paragraphs 4—14. *Constitution of the East India Cotton Association.*—The Committee were in agreement with the minority report except that they considered the panels should consist of five from the buyers, five from the sellers and five from the brokers, as they felt that this would more nearly represent the general interests of the trade than the figures proposed either by the majority or the minority. The Committee realised that this would mean an increase in the number of the Directors by one, but this would probably be desirable as they foresaw that the growers' representatives would rarely be present at the meetings of the Board.

Paragraph 15. *Emergency powers.*—The Committee had no comments to make on this proposal.

Paragraphs 16 *and* 17. *Hedge Contracts.*—The Committee approved of the suggestion to introduce Kumpta and Uplands into the Broach Contract but they recommended that this alteration should not come into force during the season 1931-32.

Paragraph 18. *Forward Trading.*—The Committee were in favour of single month trading but were of opinion that trading should be allowed 12 months ahead.

Paragraph 19. *Unit of tender.*—The Committee had no objection to this proposal.

Paragraph 20. *Surveys.*—The Committee agreed with this proposal.

Paragraphs 23—27. *Bonded Warehouses.*—The Committee were not opposed to this proposal but they felt that it was premature to legislate in the matter. They understood that investigations were being made into the question of the watering of cotton and other cognate matters, and were of opinion that until these questions were settled no steps should be taken to introduce a system of bonded warehouses.

Paragraph 28. *Trading hours.*—The Committee agreed with this proposal.

Paragraph 29. *Holidays.*—The Committee agreed with this proposal.

Paragraphs 31—33. *Ring trading.* —The Committee agreed with this proposal.

Paragraph 34. *Fixing of differences.*—The Committee considered this proposal a retrograde one in the highest degree. It was not done in any part of the world. It was actually in vogue in India until five years ago when it was altered as it was found unworkable. The majority of the trade were against the proposal. They felt that any rates fixed must be subject to appeal to a higher authority in case a mistake had been made. (No appeal was allowed against any decision of the Board). The Board, as proposed to be constituted under the new scheme, would consist of fewer

representatives in touch with the relative and intrinsic values of cotton than was the case previously. That the existing system had been satisfactory was proved by the remarkably small number of appeals which had been made against rates fixed by the "Daily Rates Committee."

Paragraph 35. *Settlement rates.*—The Committee agreed with this proposal.

Paragraphs 37—40. *Teji Mandi transactions.*—The Committee agreed with this proposal but considered that it should also be stipulated that the option premium must be paid at the time the option was purchased.

Paragraph 41. *Handling Charges.*—The Committee were of opinion that the Cotton Contracts Act Committee had gone outside their terms of reference as with the exception of Town Duty, Railway Freight and Port Trust charges, all the other points mentioned by them were matters for mutual arrangement between the parties concerned and should not be subject to legislation.

In conclusion, the Committee urged that Government should continue the present Act for another year, as otherwise the new conditions would come into force in the middle of the trading season.

A Press Note was issued on the 16th March 1931 to the effect that it was intended to bring an amended Bill before the Legislative Council at the next session and that meanwhile, in order that the trade in the new seasons crop might not be disorganized, Government had accepted the advice of the trade, and decided to extend the life of the existing Act, so as to cover trading in the new crop of 1931-32.

The Government of Bombay on the 9th June 1931 issued a Resolution in regard to the Report of the Cotton Contracts Act Committee. Government made it clear in the first place that the expression of a desire to control the Cotton Trade by legislative enactment had come from the general trade itself. This alone, in the opinion of Government, could justify the interference of Government with the free course of trade. The corollary followed that the Trade must make it abundantly evident that there was substantial unanimity among the various communities and associations dealing with various aspects of the trade as to the form which such control should take.

The Governor in Council was satisfied that the Committee had proved their contention that the control of forward trading ought to be in the hands of an Association representing all the interests involved, and that it would be unsafe to permit more than one authority to regulate these speculative transactions. Subsequent enquiry had confirmed the view that there was substantial unanimity on this point.

Government therefore accepted this recommendation of the Committee.

In this connection Government also accepted the recommendation of the Committee that forward business should be done only through the agency of a member of the Association, and that other forward transactions should be prohibited.

In paragraph 3 of the Report the Committee recommended that ready business (though not to be confined to members) should also be compelled to follow the procedure laid down by the Association in its by-laws. Government agreed that if the Association found it practicable to frame

their by-laws in such a way that the procedure, which it was considered essential for the general good of the trade should be of a prescribed uniformity, could be laid down so as to bind non-members without infringing the provisions of the ordinary law, then authority should be taken by statute to control ready transactions also. The penal clause referred to in paragraph 3 would not however be made applicable to these transactions.

In regard to the revised constitution of the Association Government proposedto accept the proposals of the minority, and if the hope of the majority that general opinion would be converted to their view within three or four years was fulfilled, it would be possible to incorporate it in the constitution at the end of that period. With this object in view they proposed that the working of the Act should come under revision at the end of four years.

The minority recommendation was that the Board should consist of 16 members, 4 each to represent Buyers and Sellers and 6 the Brokers. Each section to be elected by the members of the existing panels combined as shown below, the Brokers' panel remaining as at present. Two representatives of the Growers to be nominated. The combined panels would be (1) Millowners and (2) Exporters to form the Buyers section; and (3) Importers, (4) Commission Agents and Merchants, and (5) Jethavalas to form the Sellers section.

Government proposed to retain the power to sanction the by-laws of the Association, as in the existing Act.

Recommendation No. 11 was to the effect that the Association should take over complete control of all forward trading both in the Bazaar and at Sewri and should provide

a building in the Bazaar as soon as possible. It was further recommended that a Ring Committee should be elected for the purpose of this control. Government, after carefully considering the objections raised in the minute of dissent to the decision of the majority that a number of so-called sub-brokers should be admitted to trade in the ring, while unwilling to reject the decision of the Committee, which was obviously of the nature of a compromise, Government realized that the admission of these outsiders was without precedent in other associations, and might give rise to trouble in the future. They therefore desired that the Association should consider whether it should not require these sub-brokers to join the Association as Associate Members.

The Committee had proposed that the three existing Hedge contracts should be retained with the addition only of Kumpta and Upland growths of the Dharwar district to the Broach contract. Government recommended the adoption of the Committee's proposal with effect from the next season. They commended to the consideration of the Association the desire of the Indian Central Cotton Committee that opportunity should be taken from time to time to include in one or other of the contracts the improved growths introduced and spread by the Agricultural Department and the Indian Central Cotton Committee; and also their comment that the opening of the new crop trading only on May 1st unduly restricted trading in the bulk of the Indian crop.

Government accepted the recommendation of the Committee that the revised system of "Blind Surveys" should be introduced at the earliest opportunity.

Government accepted the view of the majority of the Committee that the Association should not introduce any

scheme of certified godowns until one year after the introduction of a Blind Survey system and that in the meantime its practicability should be thoroughly explored, and its relative advantages and disadvantages determined. Government added that they would take steps to add this authority to the powers of the Board to make by-laws.

Government accepted the recommendation of the majority that *Teji Mandi* dealings should be brought under control by the enforcement of cash premia and regular payment of differences through the Clearing House, and added that they would require that a special investigation into the effect of the proposed control should be made at the time of the enquiry into the working of the Act already referred to. It was directed that the Clearing House should, to this end, maintain special registers recording the extent of these transactions.

In view of the adverse criticisms, Government desired that the Association should consider the recommendation requiring that the Board themselves should fix differences before incorporating it in the by-laws.

Government accepted the remaining recommendations of the Committee and requested that they should be included in the by-laws to be submitted for sanction under the new Act.

Finally, Government observed in general that the Report proposed to retain the East India Cotton Association intact, subject to certain amendments of its constitution. It remained therefore for the Association, if it accepted the conclusions at which Government had arrived, to take steps immediately to carry out the proposed changes in the Articles of Association. Government then proposed to introduce in the July session of the Legislative Council a Bill containing

and extending the powers given to the Association by the existing Act.

A bill embodying those recommendations of the contracts Act Committee which had been accepted by Government was introduced in the Bombay Legislative Council on the 29th July 1931.

An amendment was however moved and carried, the effect of which was to allow any registered Association founded in the City of Bombay for the purpose of dealing in Cotton the right of controlling the cotton business and that no monopoly should be given to any particular body. Government immediately withdrew the Bill.

COTTON IMPROVEMENT IN INDIA.

In August 1931 the Indian Central Cotton Committee published a review of their work and research policy showing the progress made in connection with the betterment of Indian cotton and an enunciation of the policy to be followed in future as a result of the experience acquired during the last eight years.

The review was submitted for consideration to a special Sub-Committee of the Chamber consisting of Sir Joseph Kay, Messrs. C. P. Bramble, G. Boyagis, G. C. R. Coleridge, R. G. Saraiya and A. A. Sarantides whose report was adopted by the General Committee and forwarded to the Indian Central Cotton Committee.

The Sub-Committee stated that they recognised that the responsibility for the improvement in quality and yield must rest with the Provincial Departments of Agriculture, but as so much financial assistance had been rendered to the various

Provinces by the Indian Central Cotton Committee and by schemes undertaken by them, the work to a great extent must be guided by the policy laid down by the Indian Central Cotton Committee—that is, in so far as improving types and better marketing was concerned.

On the work done on the Physiological, Entomological and Mycological problems the Sub-Committee were not in a position to comment, but they felt it was all in the right direction and must prove a big factor in both the improvement and prevention of deterioration of the cotton plant.

The Cotton Transport Act and the Bombay Cotton Markets Act, which had been put into force during the last few years, had been wise measures which had done much to put a stop to abuses and malpractices, but it was felt that the application of the Cotton Ginning and Pressing Act needed severely tightening up if that piece of legislation was to prove effective and have the desired effect of preventing the many abuses which, it was alleged, took place, either in the Ginning Factory or the Press House. Some members of the Sub-Committee were of opinion that unless this Act worked more satisfactorily during the next two years it ought to be repealed at the end of that period.

On the improvement of Cottons generally it was felt that there had not been the all round improvement which one might expect after the 8 years intensive work which had been put in by the Indian Central Cotton Committee and by the various Agricultural Departments throughout India. There was an improvement in Surats, Kumptas, Westerns, Oomras from Central India, Dharwar Uplands and Verums, the last two being new types. On the other hand Dholleras, Tinnevellys, Northerns, C. Ps. and Berars, Hyderabad and

Punjab American Cotton had gone backward and were not of the same quality as they were a few years ago. Cambodias and U. P. Bengals, it was considered, had remained stationary and showed neither improvement nor deterioration.

The Sub-Committee then dealt with the proposals for future work as set out in Chapter 4 of the pamphlet.

CHAPTER IV—*Proposals for Future Work.*

Seed Extension Schemes had their approval. They considered that the distribution of improved seed should be accompanied by a well thought out scheme of offering money prizes (*a*) for the best yield of lint cotton per acre, (*b*) for cleaner and better cotton.

Surat Cottons had shown a decided improvement as a result of the introduction of 1027. Here again prize distribution might be beneficial. Meanwhile experiments should be continued with improved varieties such as 5^1 but they did not advocate any change of policy until a really satisfactory new type had been definitely evolved.

Dholleras.—The trouble with this crop was excessive leaf, and it was considered that an investigation should be made into the cause. An improvement of the ginning qualities of this cotton would be very valuable to the grower.

Madras Presidency.—If, as was maintained by the Indian Central Cotton Committee, Cambodias, Tinnevellys, Northerns, Westerns, and Cocanadas had each been improved and the improved strains now covered many thousands of acres, the Sub-Committee favoured seed extension schemes.

Barsi-Nagar Omras.—The Sub-Committee quite agreed that an investigation into the deterioration of these cottons

should be started as there was no doubt in their opinion that they were all very unsatisfactory. It was their experience that from time to time good cotton in small quantities was available, especially in the Kurduwadi-Sholapur Districts, but for some reasons or other it did not reach the market in anything like commercial quantities.

United Provinces.—The Sub-Committee agreed that an endeavour should be made to eliminate the pink Boll worm in the United Provinces. If, as was stated, the experimental heat treatment had proved completely successful something should be done to extend the practice over the whole area and it should be made compulsory for all growers to have their seed treated under conditions to be laid down by the Department of Agriculture. In the Chandausi-Kashipur district of this province a very good style *desi* cotton had been produced in fairly large quantities for a number of years past. It was suggested that efforts should be made (if they had not already been made) to spread this type over the whole of this tract.

Kumptas and Gaoranis.—The Sub-Committee were strongly in favour of conducting an investigation into the cause of excess leafiness in these two cottons. In regard to the latter, they viewed with apprehension the continuous deterioration in Hyderabad Gaoranis and they considered that this question should engage the serious attention of the Indian Central Cotton Committee.

Cost of Growing.—The Sub-Committee were strongly in favour of investigating the cost of growing cotton under conditions of peasant proprietorship in each of the main cotton growing Provinces and States in India.

Chapter V.

Long Staple Cotton.—The Sub-Committee had given careful consideration to Chapter 5 of the pamphlet which dealt with the matter of Long Staple Cottons and had examined such figures as were available. Whilst it was realised that there was an increasing demand for long staple cottons, especially for spinning counts from 24s to 40s by the Indian Mills which might increase as years go by, it was felt strongly that it would be a great mistake to adopt a policy having in view the wholesale replacement of short staple varieties by longer staple cottons. It was thought by some members of the Sub-Committee that such a policy might result in the lowering of values of the staple varieties already produced owing to an over-production of medium staple styles, for which it might be difficult to find markets.

It was well known that Bengals (short staple cotton) had special characteristics and gave to India a monopoly which, in the view of the Sub-Committee, she should always endeavour to maintain, and it should be remembered that other varieties of short staple Indian Cottons were used for mixing with other growths for which spinners were prepared to pay relatively high prices because they were still slightly cheaper than longer staple cottons.

It was proved quite conclusively, as pointed out on page 15 of the Indian Central Cotton Committee's pamphlet that over large tracts of rain-fed India the early maturing, high yielding, high ginning, short staple cottons would compete successfully against any attempts to introduce a long staple type and as, obviously, the work of improving cottons in India must always tend towards benefiting the growers it would, in the opinion of the Sub-Committee, be a fallacy to replace

these high yielding cottons by other and newer types. On the other hand, there were areas which would produce better cottons with higher field yields which would give the growers immediate benefits.

The recommendations of the Sub-Committee, therefore, were that staple cottons should be developed in districts that had already proved themselves able to produce long staple varieties in order to meet the over increasing demand for the Indian Mills' requirements and that the monopoly which India held for short staple cottons should be retained. They deprecated the growing of long staple cottons in short staple areas because of the risk of mixing, such as had taken place in Punjab-Americans with disastrous results and lowering of prices, unless, of course, it was possible to grow the longer varieties in definitely selected areas which could be controlled, and where mixing and other malpractices could be prevented.

In view of the ample supplies of cottons for the world's requirements grown outside India, the Sub-Committee felt it would be a mistake for India to attempt to produce such classes of cottons for export as would have to compete with cotton grown in other countries.

In view of the world tendency for finer cotton goods it was likely that the demand for longer staple would increase and the policy should be subject to review in five years time.

FUMIGATION OF IMPORTED AMERICAN COTTON.

(*See Reports* 1923, *Vol. I, page* 218; 1925, *Vol. I, page* 279; 1926, *Vol. I, page* 287.)

The following notification was issued by the Department of Education, Health and Lands, Government of India,

on the 1st October 1931 and is reproduced for the purposes of record :—

No. 1581.—In exercise of the powers conferred by sub-section (1) of section 3 of the Destructive Insects and Pests Act, 1914 (II of 1914), hereinafter referred to as the said Act, and in supersession of the notifications of the Government of India in the Department of Education, Health and Lands, Nos. 1493, dated the 14th November 1925, and 1561, dated the 26th November 1925, and of all notifications amending the same, the Governor-General in Council is pleased to issue the following order for the purpose of regulating the import into British India of American cotton :—

1. In this order :—

(*i*) " Cotton" includes ginned cotton, and droppings, strippings, fly and other waste products of a cotton mill other than yarn waste, but does not include cotton seed or unginned cotton.

(*ii*) " American Cotton " means all cotton produced in any part of America.

(*iii*) " Bale " means any pressed package of cotton of whatever size or density.

(*iv*) " Square Bale " means a bale of a weight exceeding 270 lbs.

(*v*) " Round Bale " means a bale of a weight not exceeding 270 lbs.

2. American cotton shall not be imported into British India by means of the letter or sample post or as passengers' accompanied baggage and shall not be imported by any other means save through the port of Bombay and subject to the following conditions :—

(*a*) On or before the departure of a ship carrying a consignment of American cotton for Bombay from the port from which the cotton is consigned, the consignee shall ascertain the name of the ship, the probable date of its arrival in Bombay, and the number of square and round bales of American cotton contained in the consignment, and shall furnish this information to the Docks Manager of the Bombay Port Trust not less than 14 days before the arrival of the ship at Bombay : Provided that where the cotton is loaded for Bombay at Port

Said or at a European port, the ordinary length of voyage from which is less than three weeks it shall be sufficient to furnish the information not less than ten days before the arrival of the ship at Bombay;

(*b*) on arrival at Bombay, the cotton shall be disinfected in such manner as shall be prescribed in rules made by the Government of Bombay under section 5 of the said Act;

(*c*) prior to landing the cotton the importer shall pay or agree to pay a sum at the rate hereinafter provided, which shall cover the cost of fumigation, including the cost of loading the cotton into the barge, conveyance to the fumigation wharf or bunder, unloading from the barge after fumigation and delivery at the bunder, but not including docks import charges as specified in the Bombay Port Trust Scale of Rates charged at the docks.

Provided that samples of American cotton imported by parcel post or as ship's parcels, not exceeding 20 lbs. each in weight shall be fumigated free of cost.

Provided further that the Docks Manager of the Bombay Port Trust may, in accordance with any general or special orders of the Governor-General in Council for the time being in force, remit or refund in whole or in part, any sum which under this order is payable or has been paid on any consignment of American cotton;

(*d*) No vessel shall discharge American cotton during a period of rain, mist or drizzle.

3. The rate referred to in clause (*c*) of paragraph 2 shall be Rs. 3-1-0 per square bale and Rs. 1-13-0 per round bale or in cases in which the importer has failed to furnish information in accordance with clause (*a*) of paragraph 2 Rs. 5-1-0 per square bale and Rs. 3-13-0 per round bale.

Provided as follows:—

(*i*) when cotton is landed at the special American cotton wharf in the Bombay Docks, the rate shall be Rs. 3-12-0 per square bale and Rs. 2-8-0 per round bale or in cases in which the importer has failed to furnish information in accordance with clause (*a*) of paragraph 2 Rs. 5-12-0 per square bale and Rs. 4-8-0 per round bale;

(*ii*) the minimum fee for the fumigation of any cotton imported at any one time on a single ship shall be rupees one hundred and fifty, and when such minimum fee is leviable, it shall, if there is more than one consignee, be distributed among the consignees in proportion to the amount of their respective consignments;

(*iii*) for sample bales of American cotton not exceeding six in number in any one consignment imported for testing purposes the rate shall be Rs. 10 per bale.

As a facility of trade, the Collector of Customs decided in December 1931 to permit the transhipment or reshipment of same bottom American cotton intended for other Ports, after fumigation at Bombay subject to the endorsement on the documents—

"Let transhipment (or reshipment) after inspection of the Fumigation Certificate."

and in accordance with these orders, the Customs Preventive Officer supervising the transhipment or reshipment would not allow the cotton to be shipped unless a Fumigation Certificate from the Port Trust was produced.

For this purpose it was consequently laid down that—

(1) A Fumigation Certificate would be issued by the Shed Superintendent of the Fumigation Wharf and countersigned by the Sectional Assistant Manager on written application being made by the shipper or the Agents of the vessel in the case of through transhipment or same bottom American cotton.

(2) No fee would be charged for such fumigation certificates.

(3) Cotton covered by transhipment permits or boat notes and same bottom cotton would be charged fumigation fees at the prescribed rates plus wharfage as laid down in Section VII (transhipment) or Section (1) Rule 10 page 74 of the Dock Scale of Rates.

(4) These Fumigation certificates would be required to be produced to the Customs Authority by the consignee at port of

destination to show that fumigation had been duly carried out at Bombay.

A condition precedent to the admission by the Customs of such cargo as transhipment was that the cotton in question was manifested for another Indian port or the Agents requested the manifests to be altered from Bombay cargo to retention cargo on production of documentary evidence that the intention to deliver the cotton at another Indian Port was arrived at before the vessel reached Bombay.

STANDARD SAMPLES OF CANADIAN WHEAT.

An enquiry was received from the Canadian Government Trade Commissioner in August 1931 as to whether any good purpose would be served by displaying in this country, standard samples of the various Canadian wheat grades.

The Committee consulted members of the Chamber interested in the wheat trade who stated that the present protective duty levied in this country on foreign wheat automatically prohibited the import of any such wheats. It would appear that during a long period of years Canadian wheat had been imported into Bombay on only one or two rare occasions. There were no facilities at this port for handling bulk grain cargoes and the cost of bagging grain at the Canadian ports was, the Committee were informed, prohibitive.

In addressing the Canadian Government Trade Commissioner on these lines the Committee stated that in their opinion no useful purpose would be served by displaying samples of Canadian wheat in this country.

INTERPRETATION OF TRADE TERMS.

"WIDTH 26/27 INCHES" AND "MARCH/APRIL SHIPMENT."

(*See Reports* 1920, *Vol. I, page* 207 ; 1923, *Vol. I, page* 224).

An enquiry was received from an importing house in July 1931 as to what the terms "26/27 inches" and "March/April shipment" meant in contracts.

After consulting the Import Sub-Committee the Committee informed the importing house that in their opinion the term "width 26/27 inches" meant any width from 26 to 27 inches inclusive. Similarly "March/April shipment" meant shipment at any time from 1st March to 30th April, both days inclusive.

Subsequently a member informed the Chamber that they had always understood the expression "March/April shipment" to mean in two equal lots, one in March and one in April, and suggested that other importing houses might be approached with a view to ascertaining what was the trade custom.

After consulting the Import Sub-Committee again the Committee referred the member to the Chamber's Book of "Decisions on Shipping and Mercantile Matters," page 61, "June/July shipment", from which it would be seen that in the case referred to the Committee followed the interpretation of a trade term to which they gave expression eleven years ago.

They stated that in view of the reference from the member that they had carefully considered the point in consultation with the Import Sub-Committee of the Chamber, and they were unable to agree that the term "March/April" meant shipment in two equal lots, one in March and one in April.

In their opinion, both legally and technically, the term could not imply more than it expressed, *i.e.*, shipment any time betweeen 1st March and 30th April inclusive. If it was desired to restrict the shipper's option in the manner suggested it would be necessary to add some such words as " half March, half April" or "— packages March,— packages April."

The Committee were satisfied that the above interpretation was generally accepted both by shippers in Europe and importing houses in Bombay and they did not consider it necessary to take further advice in the matter. The Committee added that it was possible that there might be a tendency to allow " March/April " to mean " half March, half April ", but this was inaccurate and liable to misunderstanding and it should not be encouraged.

ALLOWANCES TO DEALERS FOR CANCELLED GOODS.

(*See Reports* 1926, *Vol. I, page* 297; 1930, *Vol. I, page* 220).

An enquiry was received in November 1931 from one of the Foreign Consuls in Bombay as to what allowances were usually given to dealers in Bombay in the case of piece-goods that were undelivered against orders regularly placed and accepted by manufacturers.

After consulting the Import Sub-Committee the Committee informed the Consul that piece-goods were usually sold in Bombay with the following scale of allowance for late shipment:—

Cotton piece-goods—1½%, 2½%, 3½% and 7½% respectively for one, two, three and over three months late shipment.

Woollen goods—2½%, 4%, 5% and 7½% respectively.

The Committee added that in normal times in cases of non-shipment dealers were usually prepared to settle at an allowance of 7½ per cent. In the light of the information supplied, however, the Committee were not satisfied that the particular case under reference was susceptible to settlement on the usual lines unless an amicable agreement between the two parties was arrived at. The buyers were entitled to actual damages. They could buy against sellers and claim the difference. If they had not done so they would probably be entitled to loss of profit.

MEASUREMENT OF GREY CLOTH.

An enquiry was received from a member in September 1931 as to the method adopted in Manchester of measuring grey cloth.

After consulting the Import Sub-Committee the member was informed that the Manchester practice was to measure from end to end including one heading and one tail bar.

SURVEYORS IN PRIVATE SURVEYS.

The attention of the Chamber was drawn in August 1931 to the fact that in signing a report in a private survey the two surveyors added the expression "Surveyor, Chamber of Commerce" below their signatures, although it was not a survey held under the rules of the Chamber and the two surveyors were not appointed by the Chamber. As the expression complained of was liable to be misunderstood by the shippers and give them the impression that the surveyors were appointed by the Chamber, the Committee requested

the two surveyors in question to discontinue adding the expression to their signatures, and pointed out that such awards would not be recognized nor authenticated by the Chamber.

INJUNCTIONS AGAINST ARBITRATION PROCEEDINGS.

Towards the end of 1930, the Committee were informed that there was a growing practice among merchants in Amritsar and elsewhere in the Punjab of filing suits against importing houses in Karachi in order to obtain injunctions restraining the latter from proceeding to arbitration in terms of the submission clause in their contracts. It was also asserted that not only were such suits being entertained but interim injunctions were being granted restraining the arbitrators from proceeding with the arbitration.

The Committee in December 1930 circularised all members of the Chamber and enquired whether they had had experience of similar cases in Bombay. From the replies received it appeared that there was not much cause for complaint in this respect at the moment in so far as Bombay was concerned. Members were however requested to notify the Secretary immediately, should any such injunctions be served against them.

THE INDIAN ARBITRATION ACT.

AWARDS OF ARBITRATORS AND UMPIRES.

The attention of the Committee of the Chamber was drawn in January 1931 to a judgment delivered by Mr. Justice Wadia in the Bombay High Court on 26th August

1930, in connection with a dispute regarding certain imported piece-goods. In this case the matter was originally submitted to two arbitrators in terms of a clause in the indent reading as follows :—

" Any dispute whatever affecting the goods herein is to be referred to arbitration."

As the arbitrators disagreed in their award the Chamber was approached by one of the parties for the nomination of an umpire, but as the other party declined to sign the requisition the Chamber refused to nominate one. An application was then made to the High Court by the party who originally approached the Chamber for appointment of an umpire, but the petition was dismissed.

From the judgment it appeared that arbitrators may not award any allowance unless the reference specifically requested them to decide whether or not the buyers may reject the goods or on what terms they must accept them. The Committee consulted the Chamber's solicitors in regard to whether, in view of the judgment of Mr. Justice Wadia, the clause which the Chamber had recommended to be inserted in all piece-goods contracts was adequate.

The clause read as follows :—

" If any dispute or question shall arise hereunder, the same shall be referred to arbitration under the Rules of the Bombay Chamber of Commerce for the time being applicable, and such agreement to refer shall be deemed to be a submission to arbitration within the meaning of the Indian Arbitration Act, 1899."

The solicitors replied that, in their opinion, the clause was sufficiently wide to cover every dispute which might arise and was not affected by the judgment, but that it was essential that the particular dispute or disputes which the

arbitrators were to adjudicate upon should be clearly referred to them.

Copies of the judgment and of the correspondence that had passed between the Chamber and its solicitors, together with a letter received from a member on the subject, were circulated among all members (*vide* Circulars No. 33/121 of the 9th February amd 866/121 of the 18th April 1931). In the latter circular it was pointed out that it would be in the interest of members to see that the arbitration clause in their contracts was so worded as to provide that arbitrators should stipulate that goods should be either rejected or accepted, with or without allowance, in accordance with the custom of the trade. The Chamber's solicitors at the request of the Committee consequently drafted the under-quoted clause which was based entirely on the provisions of the Indian Sale of Goods Act, III of 1930, and which would enable the arbitrators or umpire to award that the goods covered by the contract be either rejected or accepted with or without such allowance as might be awarded by the arbitrators. If, however, it was felt that the wording of the clause was too technical the solicitors suggested a clause, which is also quoted below and marked "B" as an alternative to the portion of the main clause dealing with arbitrator's powers.

In submitting these draft clauses to members the Committee suggested that the words "or their assistants" be inserted after the words "piece-goods merchants" in the first sentence of the clause and the words "or a piece-goods merchant's assistant" after the words "piece-goods merchant" in the first sentence of the second paragraph. The Committee also recommended that in accordance with

the provision of the Indian Arbitration Act and the usual custom of the trade it should be specifically provided that the umpire should be appointed before the arbitration was proceeded with.

ARBITRATION CLAUSE.

Every dispute or question whatsover which shall arise between Buyer and Seller under or as a result of these Presents shall be referred to the arbitration and final determination of two Piece-goods merchants of Bombay, one to be appointed by the Buyer and the other by the Seller or of an Umpire to be nominated as hereinafter mentioned. In the event of either party failing for seven days after being required by notice in writing from the other party to do so, to appoint in writing his arbitrator, the other party shall be entitled to appoint both arbitrators. In either event the arbitrators shall have power to decide and award that the sellers have been guilty of a breach of a condition essential to the main purpose of the contract and to award that the buyers have a right to treat the contract as repudiated and to reject the goods, or that the sellers have been guilty of a breach of a warranty collateral to the main purpose of the contract the breach of which gives rise to a claim for damages only, and to award such damages either by way of an allowance or otherwise as the arbitrators shall think fit.

In the event of the arbitrators failing to agree, the dispute shall be referred to a third Piece-goods merchant of Bombay as Umpire to be nominated by the Arbitrators, or, in default of agreement between them by the Bombay Chamber of Commerce. The Umpire so nominated in either case shall have the same powers as are hereby conferred upon the Arbitrators and his decision shall be final and binding upon the parties hereto. The above agreement to refer shall be deemed to be a submission to the arbitration of two arbitrators within the meaning of the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof.

"B"

In either event the arbitrators shall have power to decide and award that the description of the goods tendered does not correspond to the description of the goods contracted for, in which case the Buyer

shall be entitled to reject the goods, or that the goods while corresponding to the description of the goods contracted for shall be taken either with such an allowance as the Arbitrators may determine or without an allowance.

PROPOSED TESTING HOUSE IN BOMBAY.

The Bombay Millowners' Association in November informed the Chamber that some years ago when the equipment of the Indian Central Cotton Committee's Technological Institute at Matunga was under consideration, a suggestion was made that the Central Cotton Committee should establish a testing house similar to the Chamber of Commerce testing house in Manchester. The idea was considered too ambitious and expensive at the time, but it was felt that in the years which had passed since, the need had, if anything, become greater, and the Association was of opinion that merchants and manufacturers connected directly and indirectly with the premier industry of India would welcome and, if necessary, contribute to the cost of equipping and maintaining an institution whose certificates would be authoritative and comparatively inexpensive. It was suggested that a few of the tests which might ordinarily be undertaken were :—

Textile Tests—Cloth :—Counts of Yarn ; Reed and Pick ; Strength, Warp and Weft ; Length, Width and Weight of Pieces ; Analysis for Weave and full comparative report on samples of cloth.

Yarn Tests :—Moisture Content ; Counts ; Lea Tests ; Single Thread Tests ; Twist per inch and Length of Hanks, etc.

Cotton :—Moisture content and staple length—by Balls sorter, etc.

Chemical Tests :—Cloth and Yarn ;—Percentage of size, China Clay, Zinc Chloride, Magnesium Sulphate, etc. ; Percentage of cotton, wool, silk, etc. in mixture cloths ; Causes of tenderness, stains, mildew growth ; Fastness of Dyes and chemical analysis of materials used by the industry.

Oils :—Specific Gravity, Viscosity, Flash points, etc. and Melting and solidifying points of Fats and Solid Oils.

Lubricating Oils :—Specific Gravity, Viscosity, Flash Point, Fatty Oil, Mineral Oil and Free Acid ; Comparative suitability of different samples for use as spindle, engine, cylinder or motor oil.

Coal :—Complete analysis ; Calorific value ; Moisture ; Ash and volatile matter, etc., etc.

Tests on Belting :—Degree of conformity with standard specifications.

Dyes :—Comparative colour tests.

It was stated that some three months ago, the Indian Central Cotton Committee were approached by the Committee of the Association in this matter as the body most appropriately placed to assist the trade. They had at Matunga the nucleus of the equipment which would probably be required for a Testing House such as the Committee had in mind, and in addition, had a number of research workers and students who had experience in various types of testing. It was, of course, recognised that the Act under which the Indian Central Cotton Committee was brought into existence might preclude the utilisation of their funds for certain types of test which those connected directly and indirectly with the textile industry might require. It was made clear that the Central Cotton Committee would not be expected to bear the whole cost of equipping and running the Testing House, and that the idea was that millowners, cotton dealers, mill stores suppliers, dye-stuff importers and all those likely to be interested should bear their legitimate share. It was further stated that the Manchester Chamber of Commerce Testing House was more than self-supporting and that the trade would not be backward to pay for the certified results of tests conducted by experts whose authority could hardly be called in question.

The Technological Research Sub-Committee of the Indian Central Cotton Committee considered the Association's proposals at a meeting in July and arrived at the conclusion that there was a distinct need for a Testing House such as that outlined above, and suggested that a strong Sub-Committee of all sections of the trade likely to be interested should be formed to draw up a definite scheme with the total cost and the amount likely to be forthcoming from each section. It was also suggested that the initiative for calling together the representatives of the bodies interested should come from the Association.

The Committee of the Chamber were asked whether they were generally in agreement with the idea that a completely equipped Testing House should be established in Bombay, and whether, in the event of a practical proposition being devised, the financial support of the Chamber would be forthcoming.

It was pointed out that an exact estimate of the cost of the project could not be prepared at this stage as, in the first instance, it had not yet been definitely decided what tests the proposed Testing House should undertake. Secondly, the scope of the Testing House had to be regulated according to the financial support which might be forthcoming, and if adequate financial support was not available, the scope of the Testing House work might have to be on a restricted scale.

It was added that if the replies received indicated that all sections, or even a large proportion, of the trading interests in the Presidency were in favour of proceeding further in the matter, steps would be taken to appoint a representative Sub-Committee to discuss details, and if possible, frame an estimate of costs.

After consulting the Import Sub-Committee the Committee informed the Millowners' Association that while they were generally in agreement with the scheme they did not think the general body of members would be sufficiently interested to justify the Chamber in offering financial support.

INTERNATIONAL LABOUR CONFERENCE.

Tripartite Technical Advisory Committee on Maritime Questions.

The Government of India on the 11th June issued a Press *communiqué* intimating that at its Thirteenth (Maritime) Session held at Geneva in October 1929, the International Labour Conference proceeded to the first discussion of the following questions on its agenda :—

I. Regulation of hours of work on board ship.

II. Protection of seamen in case of sickness (including the treatment of seamen injured on board ship).

III. Promotion of seamen's welfare in ports.

IV. Minimum requirement of professional capacity in the case of captains and certain officers on board merchant ships.

At the same Session the Conference decided to place these four questions on the agenda of a subsequent session of the Conference, with a view to a final discussion in accordance with the double discussion procedure. The Government of India had subsequently been informed that a Tripartite Technical Advisory Committee would be convened by the International Labour Office for the discussion of the maritime questions mentioned above before they were submitted for final decision in second discussion at a session of a general

or a maritime conference. The Committee would meet at Geneva and the date for the opening of the meeting had been fixed for the 21st October 1931.

The Government of India had been asked to nominate three delegates to the Tripartite Technical Advisory Committee, *i.e.* one delegate to represent Government, one to represent the shipowners and one to represent the workers concerned. The right of nominating the delegates had been left to Government, but in selecting the employers' delegate and the workers' delegate the Government of India stated they would attach due weight to recommendations made by organized representative associations of shipowners and the workers concerned.

The Committee informed the Associated Chambers of Commerce of India and Ceylon that they had no suggestions to put forward in regard to the nomination of the employers' delegate but they would be glad to know whether any other Chamber proposed to make a recommendation in this connection so that they might, if it met with their approval, accord their support.

This Chamber was subsequently informed by the Associated Chambers that the Bengal Chamber had nominated Captain C. S. Penny, Technical Adviser to the British India Steam Navigation Co., Ltd., as a representative of shipowners. The Committee accordingly telegraphed to the Government of India supporting the nomination of Captain Penny.

EMPLOYMENT OF CHILDREN IN NON-INDUSTRIAL OCCUPATIONS.

The Director of Information and Labour Intelligence, Bombay, in May 1931, informed the Chamber that the

International Labour Office at its meeting that month had under consideration the question of the age of admission of children to employment in non-industrial occupations, and it was probable that the Conference would pass a recommendation or draft convention on the subject. It would then be necessary for the Member States, of which India was one, to consider such recommendation or convention and endeavour to give effect to it in so far as local conditions permitted. The Director pointed out that the Indian Factories Act prohibited the employment of children under 12 years of age in a factory, and the Indian Mines Act prohibited the employment of children under 13 in any mine. In industrial occupations which did not come within the scope of those two Acts, and in non-industrial occupations, very little information was available as to the extent to which children were employed, and the Director had been instructed by the Government of Bombay to institute an enquiry which would give some data on the subject. He stated that the various interests affected by any proposal to regulate the age of admission of children to employment in non-industrial occupations would be consulted when the recommendation or convention came up for consideration, probably towards the end of the year; but meanwhile he was anxious to ascertain—

(*a*) the extent to which children were employed, and for this purpose children might be defined as boys or girls 12 years of age or under;

(*b*) the average age of children so employed;

(*c*) their conditions of service and hours of work; and

(*d*) whence and how they were recruited.

The Director asked to be supplied with any information that might be available on the subject.

After consulting the Labour Sub-Committee the Committee informed the Director that they regretted the information he required was not available in the Chamber.

Later in the year the Indian Branch of the International Labour Office forwarded to the Chamber a copy of the questionnaire issued by the International Labour Office on the age of admission of children to employment in non-industrial occupations.

The Committee examined the questionnaire in consultation with the Labour Sub-Committee of the Chamber but as they had little knowledge of the extent to which child labour was employed in non-industrial concerns in India nor had they had any experience of the employment of children in non-industrial occupations, they did not feel qualified to answer each item of the questionnaire separately but put forward the following general remarks on the subject.

The Committee felt that the proposed Convention was very sound in theory and could no doubt be introduced successfully in the West, where education was compulsory up to 14 years, and in some countries over that age. The Committee understood that the usual school-leaving age in India was about 11 years and in view of the very elementary state of primary education, the existing industrial problems and the economic position to-day, it seemed doubtful whether the present was an opportune time to enforce the proposed legislation in India and whether there would be any possibility of adopting it successfully under existing conditions. Further, it would in all probability have a harmful effect upon the children concerned owing to the resulting enforced idleness and the Committee were consequently of opinion that such

legislation should not be introduced in India until educational facilities were enlarged and improved.

It was pointed out that Conventions had already been passed in respect of industry, agriculture and labour on board ship and these occupations were governed by the provisions of the Indian Factories Act, the Indian Mines Act and the Indian Ports Act. The Factories and Ports Acts prohibited the employment of children under 12 years of age and the Mines Act 13 years. The questionnaire under reference suggested 14 years. This appeared to the Committee to be inconsistent and in their opinion, with conditions as they were in India, any legislation in respect of children in non-industrial occupation should, if anything, be more lenient in every way than in respect of children employed in occupations governed by the industrial Conventions.

It seemed almost impossible to draw a line of demarcation between industrial and non-industrial occupations. For instance, many children were employed in industrial occupations which would probably come within the scope of the proposed non-industrial Convention such as offices, shops, public works, plantations, street trades, *e.g.*, selling newspapers, carpet making, etc. Generally speaking, such children through force of circumstances, completed their education by 11 or even earlier and it was a debatable question whether it was not better for them to be employed in learning some industry or trade or to have some light occupation, immediately thereafter, than to do nothing for a year or two.

The above remarks applied with equal force to children employed in domestic service.

The Committee were naturally in favour of any practical steps for the improvement of labour and labour conditions

but they felt that the proposed non-industrial Convention was somewhat premature, at any rate so far as India was concerned.

LABOUR AS A "CENTRAL" OR "FEDERAL" SUBJECT.

The Associated Chambers of Commerce of India and Ceylon in June 1931 forwarded to the Chamber a copy of a letter that had been received from the Director of the Indian Branch of the International Labour Office giving cover to an article on "Labour and the Round Table Conference." The article advocated that labour legislation should be treated as a "federal" subject in the new Indian constitution, and not merely as a "central" subject as the last session of the Round Table Conference had apparently decided to treat it.

In replying to the Associated Chambers the Committee stated that they accepted the view expressed by the Director of the Indian Branch of the International Labour Office, namely, that all labour legislation which might be adopted after the new constitution came into force should apply as much to the Indian States as to British India and that any such legislation should therefore be treated as a federal subject.

PREVENTION OF INDUSTRIAL ACCIDENTS.

RECOMMENDATION BY THE TWELFTH INTERNATIONAL LABOUR CONFERENCE 1929.

The Director of Information and Labour Intelligence, Bombay, in December 1930 forwarded to the Chamber a copy of a letter addressed to the Government of Bombay by the Government of India in regard to the Recommendation concerning the prevention of industrial accidents adopted

at the twelfth session of the International Labour Conference held in 1929. There was sent with the papers a copy of a resolution adopted by the Council of State on 10th March 1930 and by the Legislative Assembly on 7th July 1930 recommending the Governor-General in Council to examine the possibility of giving effect to the Recommendation.

The Committee studied the papers in consultation with the Labour Sub-Committee of the Chamber and in replying to the Director pointed out that before satisfactory progress could be made in the examination of the Recommendation, it seemed to them necessary that Government should prepare a statement showing clearly how far existing legislation covered the various points and which portions of the Recommendation could be given effect to by administrative orders. The Committee therefore confined themselves to a general expression of opinion on the points raised in the Government of India's letter without examining in detail each of the articles of the Recommendation.

The full text of the Government of India's letter, the Recommendation of the International Labour Conference and the Chamber's views will be reproduced in *Volume* **II.**

INDUSTRIAL STRIKES.

Payment for Police Protection.

The Associated Chambers of Commerce of India and Ceylon in September 1931 drew the attention of this Chamber to a case in which, under a threat of attachment to their property, an industrial concern had been compelled to pay out a considerable sum of money to a local Government on account of additional police drafted, at the time of a

labour strike, into the area where the concern's works were situated. The amount was claimed under section 14 of the Police Act, V of 1861, which read as follows:—

Whenever any railway, canal or other public works, or any manufactory or commercial concern shall be carried on, or be in operation in any part of the country and it shall appear to the Inspector-General that the employment of an additional police force in such place is rendered necessary by the behaviour or reasonable apprehension of the behaviour of the persons employed upon such work, manufactory or concern, it shall be lawful for the Inspector-General, with the consent of the local Government, to depute such additional force to such place and to employ the same so long as such necessity shall continue, and to make orders, from time to time, upon the person having the control or custody of the funds used in carrying on such work manufactory or concern, for the payment of the extra force so rendered necessary and such person shall thereupon cause payment to be made accordingly.

The industrial concern in question represented to Government that their labour was perfectly peaceful, and that any disturbance rendering additional police necessary was due to people not in their employ. Their contention was that the section applied to the behaviour or reasonable apprehension of the behaviour "of the persons employed" by the concern, and that in point of fact no person who had ceased work without notice and gone on strike could be held to be a person employed within the meaning of the section. The manager of the concern had, indeed, specifically asked for police to be posted inside the works for the protection of certain machinery, and for this protection the concern was perfectly willing to pay. But they contended that they could not be held responsible under the section for the expense of drafting additional police into the neighbourhood, the reason for this being the protection of the district at large.

The Bengal Chamber who had originally referred the matter to the Associated Chambers considered that the attitude which had been adopted by the local Government in question was not justified and that, in order to obviate any further similar application of section 14 to the prejudice of an employer, representations should be made to the Government of India with a view to having the section amended ; for it seemed clear that the section was completely out of date and entirely unsuited to modern conditions. These representations might, the Chamber thought, be suitably made—with, of course, the consent of the constituent Chambers—by the Associated Chambers, and the Bengal Chamber contemplated submitting a resolution on the subject for consideration at the annual general meeting in December 1931. Before they gave formal intimation to that effect, however, they desired to know whether the Chambers would approve of a resolution being submitted.

In the course of correspondence with the Associated Chambers on the subject the Committee stated that they entirely agreed with the Bengal Chamber that the attitude adopted by the Government in question was not justified and that in order to obviate any further similar applications of section 14 of the Police Act to the prejudice of an employer, representations should be made to the Government of India with a view to having the section amended.

The Committee also pointed out that the Police Act V of 1861 did not apply to the City of Bombay nor to the Bombay Presidency which were governed by their respective Acts. There was no provision in the Bombay City Police Act (IV of 1902) similar to section 14 of the Police Act of 1861, but the Bombay District Police Act (IV of 1890) which

extended to the whole of the Presidency of Bombay, except the City of Bombay, Sind and Aden contained a somewhat similar clause *viz.* Clause 23 which read as follows :—

23. (1) Whenever it shall appear to any Magistrate of a district that the behaviour, or a reasonable apprehension of the behaviour, of the persons employed on any railway, canal or other public work, or in or upon any manufactory or other commercial concern under construction or in operation at any place within his district, necessitates the employment of additional police at such place, such Magistrate may, with the sanction of Government, depute such additional police to the said place as he shall think fit, and keep the said police employed at such place for so long as such necessity shall appear to him to continue.

(2) Such additional police shall be employed at the charge of the person by whom the work, manufactory or concern, is being constructed or carried on, and the said person shall pay the charges therefor at such rates and at such times as the Magistrate of the district, with the sanction of Government, shall from time to time require.

As far as the Committee were aware the point raised by the Bengal Chamber had not arisen on this side of India.

The following resolution was submitted by the Bengal Chamber to the annual general meeting of the Associated Chambers of Commerce of India and Ceylon that was held at Calcutta on the 14th and 15th December 1931, and carried unanimously :—

"This Association considers that section 14 of the Police Act, V of 1861, and that sections of local Acts with similar provisions, are unsuited to present-day conditions inasmuch as financial responsibility is imposed thereby upon employers of labour in circumstances under which such responsibility cannot reasonably be attached to them. The Association is accordingly of opinion that the sections should be repealed."

BOMBAY MATERNITY BENEFIT ACT, VII OF 1929.

PROPOSED AMENDMENT.

(*See Reports* 1924, *Vol. I, page* 128 ; 1925, *Vol. I, page* 105 ; 1928, *Vol. I, page* 116).

The Government of Bombay in December 1931 informed the Chamber that they had received suggestions for the amendment of the Bombay Maternity Benefit Act, VII of 1929. The suggestions were embodied in the following Note :—

The rate of maternity benefit prescribed in section 5 of the Act is eight annas a day. The rate is uniform throughout the Presidency. The wages of women workers vary from place to place and in the mofussil the average earning of a woman is less than eight annas a day. The rate of eight annas a day appears appropriate only to Bombay City and Ahmedabad. It has therefore been suggested that section 5 of the Bombay Act should be amended on the lines of section 4 and rule 8 of the Central Provinces Act which allow payment of maternity benefit at the rate of eight annas a day or at the rate of average daily earnings whichever is less.

According to the Bombay Act the maximum period for which a woman shall be entitled to the payment of maternity benefit is seven weeks. The Royal Commission on Labour have recommended that the maximum period should be eight weeks. It has been urged that the recommendation of the Commission should be given effect to.

The qualifying period for being eligible for maternity benefit prescribed in section 5 of the Bombay Act is six months' employment. It has been suggested that the period should be raised to nine months in accordance with the recommendations of the Royal Commission on Labour.

It has been suggested that in calculating the average daily earnings, the money value of the grain concession where it is allowed should be taken into consideration in calculating wages and that the daily rate should be worked out to the nearest quarter of an anna.

According to section 4 of the Central Provinces Act the rate of average daily earnings of a woman is calculated on the total wages earned during a period of three months preceding the day of her confinement. It has been urged that the earnings of a woman worker decline especially in the days of her advanced pregnancy. It has therefore been suggested that the date on which a woman worker gives notice under the Act should be the end of the period over which wages are calculated.

Section 6 (3) of the Bombay Act contemplates payment of maternity benefit in instalments. There would be no objection to this if the women workers remained in their place of employment to draw the benefits. Many women however go to some remote part of the mofussil for their confinement and it has been represented that under certain conditions some women are prevented from adopting the procedure contemplated in section 6 (3). It has accordingly been suggested that the alternative of a lump sum payment should be legalised.

The preparation and maintenance of the muster roll under section 14 (2) (*a*) of the Act has been resented by some factory owners. The factories have to maintain muster rolls under the provisions of the Factories Act and these are sufficient to check employment. It has been alleged that the maintenance of a second muster roll under the Maternity Benefit Act involves unnecessary duplication of record keeping. It is suggested that the Act should require the maintenance of a register and also permit the use of a combined muster roll and register on the analogy of section 35 of the Factories Act.

Section 15 of the Act requires that a copy of the provisions of the Act and the rules thereunder in the local vernacular shall be exhibited in a conspicuous place by the employer in every factory in which women are employed. It is found that sufficient publicity is not ensured by this method. It has therefore been suggested that this section may be amended to require all factories employing women to post an ' Abstract of the Act and Rules ' in all parts of the factories where women are employed.

The Chamber was asked for its views with regard to the proposed amendments. After consulting the Labour Sub-Committee the Committee informed the Government of

Bombay that the suggestions for the amendment of the Act appeared very sound.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

DISTILLERIES.

(See Report 1930, Vol. I, page 238).

The Bengal and Upper India Chambers in June 1931 drew the attention of the Committee to the fact that the competition of the Nasik Distillery appeared to have gone further in that the Distillery was competing in the sale of rum and brandy and offering these to wine merchants in Bombay. The Chambers complained also of the terms upon which the offer was being made as unfair to suppliers.

The Committee after making enquiries replied to the Bengal and Upper India Chambers pointing out that the competition complained of by their members was not so recent as they appeared to believe as rum and brandy had been manufactured by the Nasik Distillery for over three years. From unofficial enquiries that had been made of the Commissioner of Excise it would appear that the Government of Bombay decided on the manufacture and wholesale sale of rum, brandy and rectified spirit, because the manufacture of country spirit alone did not fully utilize the plant and staff. The Committee pointed out that the Distillery was the old Acetone factory of the Government of India and was taken over by the Government of Bombay as a going concern. The Government capital invested in the Distillery was about Rs. 40 lakhs. It was contended that the Distillery's manufacture and the sale of rum and brandy would keep down the

burden of the overheads and increase the profits. It was also contended on behalf of the Government of Bombay that the latter had as much right to manufacture these spirits as they had to make country spirit. The spirits were consumed by a class of the public in the Bombay Presidency which was not able to afford expensive foreign rum and brandy and who yet preferred something superior to and stronger than country spirit which was only 40° U. P.

In regard to the Circular issued by the Commissioner of Excise, Bombay, to which the member of the Bengal Chamber (Messrs. Lyall Marshall & Co.) had drawn attention, it would appear that the latter had misconstrued the circular. The Commissioner stated that the Circular was not issued generally to wine merchants in the Bombay Presidency as seemed to be supposed but it was issued only to the five firms in Bombay who bottled Indian-made foreign spirit, and for the following reasons. Hitherto the Distillery utilized a single firm only which bottled and sold the spirit, but as it as not satisfied that this monopoly arrangement was working as well as it should have done, it was decided to stop the monopoly of one firm and entrust the business to several of the existing bottling firms in Bombay if they should care to take it up.

The Bengal Chamber had complained that favourable terms of excise duty, *viz.*, a rebate of 1 anna 6 pies per gallon was given to bottlers supplied with Nasik brandy and rum at 24.5° U.P. strength. The Committee were informed that the colouring, flavouring, etc., were done at Nasik Distillery which resulted in a reduction of strength by obscuration and flavouring, also the spirit was liable to weaken in transit to Bombay. But the spirit, after obscuration, etc., was allowed for, was not permitted to be sold at a lower

strength than 27° U.P. The free allowance of .5 appeared to have been arranged for these reasons, *i.e.*, excise duty was charged as if the 24.5° U.P. spirit was 25° U.P. Further, most of the bottlers of Indian made foreign spirit imported rectified spirit from other provinces at O.P. strength for conversion into foreign spirit, whereas the strength of the Nasik foreign spirit was about 25° U.P. only. The town duty of the Bombay Municipality was annas 4 per gallon, irrespective of whether the spirit was of O.P. or U.P. strength. It followed that while the town duty for Nasik 25° U.P. spirit was annas 4, that of foreign spirit from other distilleries worked out at only annas 2 per gallon of 25° U.P. Hence the Nasik foreign spirit was at a disadvantage of annas 2 per bulk gallon in town duty.

In the same way the free allowance of 7° offered for L.P. spirit was made so as to equalize that spirit with the 25° U.P. arrangement referred to above. No firm, however, had been supplied with L.P. spirit.

The Commissioner of Excise maintained that no unfairness in practice had been caused by these small concessions but he realized that in strict theory exception might be taken to them on the ground that there was a discrimination, though a slight one, in excise duty. He considered that the Nasik foreign spirit and that of other concerns should be treated on exactly the same footing as regards excise duty. He was therefore issuing orders that the concessions of .5° on the 25° U.P. and the free allowance of .7° on the L.P. spirit should be withdrawn for future supplies.

From the above it would be seen that one of the grounds of Messrs. Lyall Marshall & Co.'s complaint was being removed.

The Chamber was strongly opposed to Government competition with private enterprise and it had resisted it on numerous occasions in the past. In this instance, however, the Committee feared that no good purpose would be served by carrying their opposition to its logical conclusion and endeavouring to pursuade the Government of Bombay to transfer the Nasik Distillery to private control or to close it down altogether. The indications were that such a course would be strenuously resisted by Government who derived from it a large revenue which in the present depleted state of their finances they were not in a position to forego. The Committee did not propose therefore to take up the matter officially with the Government of Bombay, who, it might be pointed out, were in a position to adopt the policy followed by the Punjab Government and exclude from the Bombay Presidency Indian-made foreign spirit manufactured in other provinces.

In view of further representations that had been received by the Chamber in regard to the competition of the Government Distillery at Nasik with private enterprise, in respect of the manufacture not only of rectified spirit and commercial alcohol but also of rum and brandy, the Committee addressed the Government of Bombay in January 1932, and pointed out that this Chamber had always been strongly opposed to Government entering into competition with private enterprise. While it was admitted that by manufacturing commercial alcohol the Nasik Distillery was reducing its overhead charges on the manufacture of country spirit, the Committee were at a loss to understand why the Distillery had been permitted to extend its activities by manufacturing rum and brandy and selling the commodities wholesale.

The Committee stated that it might be contended on behalf of Government of Bombay that they had as much

right to manufacture foreign liquor as they had to make country spirit. The Committee were not disposed to admit the right of Government to manufacture country spirit any more than cotton or sugar, but as country spirit was a Government monopoly, outside distillers could not enter this market and there was consequently no competition. The position was different with foreign liquor. This entered an open market in which the imported and indigenous articles competed and there did not appear to be any justification whatever for Government entering the business.

It was understood that the Distillery made large profits from the manufacture of country spirit and it could not therefore be pleaded that the manufacture of foreign liquor was undertaken to prevent a loss.

The Committee expressed a hope that the Government of Bombay would issue instructions for the discontinuance of the manufacture and sale of foreign liquor at the Nasik Distillery.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

Jail Industries.

(*See Reports* 1923, *Vol. I, page* 17 ; 1924, *Vol. I, page* 58 ; 1925, *Vol. I, page* 325 ; 1927, *Vol. I, page* 231 ; 1929, *Vol. I, page* 225).

In September 1931 a member drew the attention of the Committee to the result published in the *Indian Trade Journal* of certain tenders submitted to the Indian Stores Department, Simla, for 96,300 barrack blankets to Government specification and claimed that the quotation by the Bhagalpur Jail constituted unfair competition with private enterprise. The

member contended that if supplies were offered in competition with private manufactures the prices should be based on ordinary commercial systems of costing and they suggested that the Committee should bring this case to the notice of the Central Government either direct or through the Associated Chambers of Commerce.

In replying to the member the Committee stated that this Chamber had on numerous occasions stoutly opposed various forms of Government competition with private enterprise. At the same time it had felt that competition from jail industries was in rather a special category, inasmuch as it was desirable, both in the interests of the taxpaying public and of the inmates of the jail themselves, that the latter should be put to some useful work. In this connection the member was referred to the Chamber's Report for 1929, Vol. I, p. 225, from which it would be seen that the Chamber had recognized the rights of jails to supply goods for Government Departments without making any stipulation as to the bases on which their rates should be calculated.

The member had suggested that the rate of Rs. 3-12-0 quoted by the Bhagalpur Jail was not based on ordinary commercial system of costing. The Committee pointed out, however, that with labour not receiving any actual wage it was possible that the rate had been arrived at after making adequate allowance for food and all overheads plus a reasonable profit. That this was not so would have to be proved before the Chamber could take up the case on the lines suggested by the member—a course, moreover, which would involve shifting its ground and putting forward a claim not hitherto advanced.

The Committee added that it was clear, however, that quotations submitted by jails to the Indian Stores Department

must constitute an unfair and disturbing element which it was desirable to eliminate. The Committee failed to appreciate the necessity for jails to tender publicly at all. The Chamber had already agreed that Government Departments should take their outturn and it was suggested that they should continue to do so and that credit be given to the jail at the lowest rate accepted by public tender. It was suggested to the member that they might take the matter up with Government on these lines and inform the Committee of the result.

In this connection the following resolutions were adopted by the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 14th and 15th December 1931 :—

"(*a*) This Association urges that Government's policy in the matter of industries run by their departments coming into competition with private enterprise be again clearly laid down for the guidance of local governments, as from a few recent instances it would appear that jail industries have been allowed to compete unfairly with private enterprise.

(*b*) That this Association regrets that it is again compelled to protest against the failure of Government to protect private enterprise from the unfair competition of Jails as exemplified by the recent action of the Government of India in placing an order for blankets with the Bhagalpur Jail at a price with which no private manufacturer could compete."

TENDERS FOR RAILWAY CONTRACTS.

Fluctuations in Exchange.

A member in October 1931 drew the attention of the Chamber to the fact that in order to safeguard themselves against any fluctuations in exchange they inserted the following clause in all tenders submitted by them to railways :—

"Our quotation is based upon the value of the Rupee being 1/5¾. Should we be favoured with this business and in the event of the value

of the Rupee appreciating or depreciating at the time of your meeting our bill, kindly note that your account will be credited or debited accordingly."

The member had, however, been definitely informed that the Railway Board had issued orders that no such qualifying clause would be considered and any tender carrying such a clause would not be considered even if the tender was the lowest in price.

The member stated that they felt that under the existing conditions of exchange the action of the Railway Board was unjust and arbitrary and requested that the Chamber would take the matter up with the Board.

The Committee forwarded to the member an extract from the proceedings of a special meeting of the Committee of the Calcutta Import Trade Association when the matter was discussed with Mr. J. S. Pitkeathly, Chief Controller of Stores. Mr. Pitkeathly stated the objections to the insertion of a rupee sterling exchange clause in contracts and pointed out that it would defeat the ends for which the rupee stores purchase rules had been framed.

The Committee added that the Chamber had for some years past been a strong advocate of the system of rupee tenders as being in the interest of this country and they regretted their inability to resile from this position now.

SPECIAL CONDITIONS OF CONTRACT FOR RUNNING TENDERS OF THE INDIAN STORES DEPARTMENT.

(*See Report* 1930, *Vol. I, page* 130.)

It was mentioned in the Chamber's Report for 1930, that at the instance of the Chamber the Chief Controller

of Stores, Indian Stores Department, had decided in June 1930 to withdraw the following clause from all existing contracts and to exclude it from future contracts :—

"If during the tenure of this contract the stores specified therein are supplied by the contractor to any public body at lower rates than are specified in the contract, the contract price shall be reduced correspondingly from the date any such reduction is made."

In August 1931 the Chief Controller of Stores informed the Chamber that certain electric cable supply companies had offered to include the following price reduction clause in their tenders for the annual contracts for various classes of electric cables and wires :—

" If during the currency of this contract the prices to Government Departments are reduced below the prices now tendered we would give you the benefit of such reduction on the understanding that if prices are subsequently raised you would agree to pay the increased prices up to the limit of the prices tendered."

The Chief Controller added that the principal electric lamp manufacturers had also accepted the price reduction clause and this had been accepted in the Department's settled annual contracts for lamps.

Under the circumstances the Chief Controller of Stores presumed that the Chamber would agree that there was no reason why such a clause should not be included in certain contracts where its inclusion was to the advantage of both the buyer and the seller.

The Committee in reply stated that after a careful consideration of the letter from the Chief Controller of Stores they were as strongly opposed to the re-introduction of a price reduction clause in the contracts for running tenders of the Indian Stores Department as they were when they

addressed him on the subject in February 1930. There had been no general change in the circumstances which prompted the Committee to oppose the retention of the clause in 1930.

The Committee pointed out in the first place that there was a great difference between the clause to which this Chamber took exception in 1930 and the one which the electric cable companies offered to include in their rate contract tenders in April 1931.

The main differences between the two clauses were :—

(*a*) The clause suggested by the electric cable companies was not entirely one-sided and allowed for an increase in prices up to a limit if there was a general increase in the prices of the same commodity to Government Departments, and

(*b*) In regard to reduction of prices, the clause referred to "Government Departments" while the I. S. D. clause referred to "public bodies".

As regards (*a*) it would appear that all four tenders covered for "C.M.A." flexibles, wires and cables and it was known at the time to "C.M.A." representatives that as the prices of raw materials, which formed such a large percentage of the cost of these products, had been steadily falling for a fairly long period, a general price reduction to Government Departments was likely to take place. The Committee were informed that the electric cable companies would have liked to have offered a clause which allowed for both a fall and an unlimited rise but did not do so as it was known that the Indian Stores Department would not accept such a clause.

In view therefore of the likelihood of a general price reduction to all Government Departments coupled with the

fact that over the period of the contract it was unlikely that prices to these Departments would rise above the quoted levels, it appeared reasonable to the electric cable companies to offer to include a clause. It was a voluntary action under special circumstances not likely to be repeated and the companies did not seem to have any intention of offering or asking that their clause should be inserted in future tenders unless similar conditions arose.

As regards (*b*) the companies offered to reduce prices if the general run of prices to Government Departments was reduced and not prices quoted to any one particular public body in response to a call for tenders for specific quantities.

The effect of the I. S. D. clause was that if, for instance, a public body such as one of the Port Trusts, who did not purchase through the I. S. D., were in the market for a large quantity of the stores covered by the rate contracts on a firm enquiry, that is an enquiry for specific quantities, the cable companies would be prevented from quoting lower than the I. S. D. "rate contract" rates unless the companies were prepared to reduce the "rate contract" rates to the same level.

The conditions of sale for one large firm tender were more favourable to the seller than the I. S. D. rate contract conditions. The latter stipulated for certain guarantees by the seller as regards stocks with no guarantee by the I. S. D. that any orders would be placed at all, so that it seemed to the Committee to be only reasonable that the companies should be able, if they so wished, to offer to a "public body" against a firm enquiry of sufficient size better terms than they were prepared to quote on a rate contract, particularly so in view of the fact that the I. S. D.,

according to clause 2 of the Conditions of the Contract, reserved to itself the right (1) of submitting to competition any supply of the article included in the contract the value of which was estimated to exceed a certain specified sum, and (2) of placing the contract with one or more contractors as the Department might think fit.

For the reasons given above the Committee were strongly opposed to the re-introduction of a price reduction clause in the contracts of the Indian Stores Department.

SUPPLY OF MILD STEEL SECTIONS, BARS AND PLATES TO THE INDIAN STORES DEPARTMENT.

The Committee in December 1931 addressed the Government of India and pointed out that from information received by them it appeared that the Tata Iron & Steel Co., Ltd., had made representations to the Government of India for the placing of a running contract with them through the Indian Stores Department, Delhi, for the supply of all mild steel sections, bars and plates which could be rolled in their mills.

The Committee understood that the reason why Messrs. Tata had put up this scheme was because the Railway Board had taken considerably less tonnage of rails against their annual contract than was anticipated, and by opening contracts with Government covering the range of their other products, Tata's would have the reduced rail tonnage made up to them in other lines.

It appeared that the increased prices of Continental steel (owing to the depreciation of sterling) was one of the causes that had prompted the Tata Iron & Steel Co., Ltd.,

to make this suggestion as they could, at the moment offer prices more favourable to themselves and at the same time more attractive to the Indian Stores Department, in comparison with Continental and British makers. The result of this, if approved, would be that all mild steel required by State Railways and all requirements for Public Works Departments which ordinarily purchased through the Indian Stores Department would automatically be placed against Messrs. Tata's running contract without competitive tenders being asked for. The Committee pointed out that there could be no doubt that a scheme of this kind would have far-reaching effects on all firms who represented steel interests in India, as it would automatically destroy business competition.

It seemed to the Committee that even if Messrs. Tata's suggestion was approved only as a temporary expedient to compensate them for the diminished tonnage of rails that was being taken up, a precedent would be created which would be difficult to break down in the future. It was against the creation of such a precedent and not in any way in opposition to the interests of Messrs. Tata that the Chamber's representation was made.

FUTURE OF THE INDIAN STORES DEPARTMENT.

In June 1931 the Stores, Printing and Stationery Sub-Committee of the Retrenchment Advisory Committee addressed the Chamber on the subject of the future of the Indian Stores Department. It was pointed out that the establishment of the Department was a measure connected with the adoption of the policy of the Government aiming at the encouragement of the industries of the country without

sacrificing economy, in view of the opinion of the Indian Industrial Commission that the most obvious and direct form of assistance which the Government of India could give to the industries of the country was by the purchase of supplies required for the public service so far as was possible in the country itself. It was held that the constitution of a fully equipped stores agency was a very important item in the policy of industrial improvement on which the Government of India were embarked.

The Sub-Committee asked for the opinion of the Chamber as to the practical value that had attached to the operations of the Department; and as to the questions whether this organization should be maintained more or less in its present form, or whether it could be dispensed with, or should be otherwise modified either in respect of its organization or the scope of its functions.

In replying to the Sub-Committee of the Retrenchment Advisory Committee, the Committee expressed the opinion that the Department had achieved its object of bringing into prominence varied supplies of Indian manufacture by its system of rupee tender, and had established a model of purchase methods which might well be adopted by the several purchasing mediums to whom its present functions would pass in the event of a decision being reached by Government to close down the Department.

The Committee stated that the formation of the Indian Stores Department had failed, however, to enable the larger corporations, for whom it bought, to dispense with their existing purchasing and stores departments and whilst being run at a large yearly loss the Departmental loss was not being compensated by equivalent economies amongst the corporations served. These corporations were still staffed with

technical executives with the knowledge to carry out their own inspection work, and in fact, it was known that in many cases such executives continued to carry out inspection, for which the usual charge was made by the Indian Stores Department, thus duplicating work and causing unnecessary expense. The work of inspection, therefore, could be safely left to the purchasing unit in many cases, and in such cases as might present special difficulty, it was more than possible that inspection could be arranged with responsible private consultants, or consulting firms at a cost no higher than was charged by the Indian Stores Department.

The Chamber was also asked to advise as to whether the organization of the Indian Stores Department should be maintained more or less in its present form or whether it could be dispensed with, or should be otherwise modified either in respect of its organization or the scope of its functions. The Committee stated that they first examined the possibility of extending the scope of the Indian Stores Department by recommending that Government should direct that the Railways and the Army Department should make all their purchases through the Department, but, apart from the other objections which might be raised, the proposal was ruled out by the impending constitutional changes. There was the further consideration that if the important functions of law and order were to be conceded to the Provinces it would hardly be possible to withhold from them the less responsible function of purchasing Government Stores Requirements. It appeared to the Committee that under a federal form of Government with autonomous Provincial Governments the tendency would be to restrict rather than to extend the activities of the Indian Stores Department. It was to be feared, therefore, that some of the advantages of large-scale

purchase by a centralized department would inevitably be diminished under the new constitution.

As a possible modification the Committee had discussed the feasibility of retaining the Inspection Branch while doing away with the Purchase Branch, but they were of the opinion that there would not be sufficient work for the former if the latter were not in existence.

In the interests of economy and in order to avoid the overlapping referred to above, the Committee considered that it would be advisable to wind up the Indian Stores Department and to utilize fully the departmental organizations mentioned in the same paragraph. The existing procedure of rupee purchase and rupee tenders should be retained.

It was suggested that a technical adviser from the Indian Stores Department might be attached to the Department of Commercial Intelligence and Statistics to take over the records of the Indian Stores Department and place them at the disposal of purchasers together with his knowledge and experience.

In making the above recommendations the Committee were aware that many firms had adapted their organization to the existing system of stores purchase in India, which was designed to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency. In order to give effect to the above policy it had been laid down that preference in making purchases should be made in the following order :—

First, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose ;

Secondly, to articles wholly or partially manufactured in India from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in India provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

The Committee were of the opinion that these principles should continue to be strictly observed.

REGISTRATION OF TRADE MARKS IN INDIA.

(*See Reports* 1876/77, *page* 27; 1877/78, *page* 33; 1878/79, *page* 38; 1879/80, *page* 38; 1880/81, *pages LXXXVIII*, 18; 1883/84, *page* 152; 1890, *pages* 166, 215; 1891, *page* 168; 1896, *page* 96; 1903, *page* 44; 1904, *page* 48; 1904, *page* 47; 1906, *pages* 139, 543; 1908, *page* 24; 1909, *pages* 80, 541; 1913, *pages* 111, 697; 1914, *page* 59; 1919, *pages* 73, 459; 1926, *Vol. I*, *page* 353.)

At the time of writing this report a Special Sub-Committee of the Chamber had under consideration the feasibility of introducing legislation for the registration of trade marks in India and the advisibility of India becoming a party to the International Convention for the Protection of Industrial Property.

TRADE MARKS.

Quality Numbers on Piecegoods.

A member in August 1931 drew the attention of the Chamber to the increasing use made by mills in India of

Quality Numbers on Piecegoods manufactured by them. In many cases, the mills had copied standard quality numbers used by importers on certain styles and had sometimes declined to discontinue their use when approached by importers. With a view to preventing the possible clashing of interests a Special Sub-Committee of the Chamber met a Sub-Committee of the Bombay Millowners' Association and discussed the feasibility of coming to an amicable working arrangement for the control of trade marks (including quality numbers) on piecegoods.

The consensus of opinion of the Sub-Committee was that it would be advantageous and easily and inexpensively workable if the Association and the Chamber were jointly to set up a Court of Reference comprising, say, six members with expert knowledge of the trade, to whom reference could be made by disputant parties failing an amicable settlement. It was suggested that this Court of Reference should not give an award but merely express an opinion as to which party possessed the better claim to the trade mark and/or the number in question, and should either of the disputant parties not agree to accept the opinion of the Court of Reference that party could still have recourse to a Court of Law.

The Committee of the Chamber accepted the suggestion of the Special Sub-Committee that a joint Court of Reference on the lines indicated above might be brought into operation and instructed the Special Sub-Committee to draft the necessary rules and regulations and suggest a scale of fees in consultation with the Sub-Committee of the Bombay Millowners' Association. At the time of writing this report this was being done.

TRADE MARKS.

Paints, Varnishes, Dry Colours, Etc

A member brought to the notice of the Chamber in December 1931 that they had had registered in England for a long period a trade mark which covered all goods in class I, *viz.* paints, varnishes, enamels, dry colours, etc. They had been using this trade mark in India for paints only.

It was alleged that an Indian dealer was importing dry colours bearing this trade mark and although the name of the trade mark was not mentioned on the packets of dry colours he used the name on his bills.

The member enquired whether they were legally entitled to request the dealer to refrain from importing dry colours under this mark. Obviously as he was using the trade mark on a different material there was no question of "colourable imitation" although owing to the length of time that the member had used this mark for stiff paints, and its close association with their name, it was quite probable that customers would imagine the material to be of their manufacture or importation.

In reply the Committee stated that there was no official registration of trade marks in India. The right or title in any trade mark in India depended substantially upon reputation and prior usage. This was expressed mainly in certain provisions of the Sea Customs Act and in the Merchandise Marks Act. The Committee added that if in the opinion of the member it was probable that customers would imagine the material bearing a similar mark to theirs to be of their manufacture they might possibly take action with success under the Acts mentioned but their view would require strict proof. The Committee felt that this

might not be easy to obtain and the member should act only on legal advice to that effect after examination of all the circumstances. Alternatively and provided the goods complained of came from England they might find it possible to resist their manufacture in and export from England under the member's English registration in Class I.

IMPORTS FROM RUSSIA.

The attention of the Committee was drawn in February 1931 to the heavy increase in the imports of goods of Russian origin into India particularly in the case of sugar, timber (aspen logs), soda ash and other chemicals. In addressing the Government of India on the question the Committee stated that Russian dumping was understood to have had serious effect in other countries, and while the Committee did not suggest that the existing situation was such as to cause alarm it appeared to require watching. The Committee pointed out that only kerosene and tea chests were at the moment shown separately in the Monthly Accounts of the Sea-borne Trade and Navigation of British India as coming from Russia. They accordingly inquired whether the Government of India had considered the desirability of showing separately certain other goods of Russian origin instead of classifying them under "other countries" as at present, and asked to be informed what was Government's intention in the matter.

In the meantime the Hon'ble Rai Bahadur Lala Ram Saran Das put the following question in the Council of State :—

"Will Government kindly state whether its attention has been drawn to the contents of the book 'The Five-Year Plan of the Soviet Union' by Mr. G. T. Grinko, published by Messrs. Martin Lawrence,

Ld., London, and what steps, if any, Government contemplates to safeguard the interest of those engaged in agriculture in India against the effects of the impending heavy dumping of wheat, oilseeds, cotton and other produce by Russia on the Indian markets ?"

The Hon'ble Mr. J. A. Woodhead, in replying on behalf of Government, said :—

"Government have not yet seen the publication referred to, but have taken steps to obtain a copy. They have as yet no evidence of dumping on the part of Russia, and the question of taking any action to counter it does not, therefore, arise at present."

In view of the prominence which the results of the Piatileka (Five-year plan) were receiving in the world press the Committee thought it might be of interest to cause figures to be collected of the imports into Bombay of the various commodities from Russia and the adjacent countries. Statements have accordingly been prepared monthly by the Chamber's staff of the imports of each commodity and have been made available to members.

THE ECONOMIC STRUCTURE AND BUSINESS OUTLOOK OF INDIA.

At the request of the Editor of the "Commerce of the Nation", Montreal, an article on the economic structure and business outlook of India was prepared in January 1931 by the Secretary of the Chamber for inclusion in the periodical. For purposes of record the article is reprinted in *Volume* **II.**

VERNACULAR EXAMINATIONS.

The Bengal Chamber of Commerce in August 1931 forwarded to this Chamber copies of correspondence that

had passed between the former and the Adviser in Languages and Secretary, Board of Examiners, Army Department, Simla, on the subject of vernacular examinations of assistants of banks and mercantile firms. The Bengal Chamber in particular drew attention to the reference in the correspondence to the possibility of standardising these vernacular examinations throughout India, and asked for the views of the Chamber in the matter.

The Committee in reply stated that they were of opinion that the standardisation of the examinations in question was very desirable and that they should be on the general lines suggested by the Adviser in Languages and Secretary, Board of Examiners, Army Department, Simla.

TRADE WITH AFGHANISTAN.

The Committee, early in March 1930, received a copy of a report on the business possibilities and outlook for trade with Afghanistan which had been drawn up by a representative of a member who had visited that country. The Committee were struck with the progress towards more settled conditions that had taken place during the past few months and in addressing the Government of India in the matter they suggested that as the British Legation was being reopened in Kabul, the desirability might be considered of including in the staff a Commercial Secretary or Commercial Attaché with a view to promoting British and Indian trade interests.

In replying to the Chamber's letter in January 1931 the Government of India stated that while they were alive to the necessity of encouraging British and Indian trade with Afghanistan they had after careful consideration decided

that the proposal put forward by the Chamber could not, at any rate under existing circumstances, be accepted. The addition of a special Commercial Secretary or Attaché would be unlikely to achieve results at all commensurate with the expenditure involved.

It was added that His Majesty's Government had been consulted in the matter and that they concurred in the above decision.

PUBLIC HOLIDAYS.

In view of the financial developments in London and their reaction on the Indian financial situation the Governor of Bombay in Council declared Tuesday 22nd, Wednesday 23rd, and Thursday 24th September 1931 to be public holidays under the Negotiable Instruments Act XXVI of 1881.

EXHIBITION AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members :—

Shipping, Engineering and Machinery Exhibition, 1931, Olympia, 10th to 20th September 1931.

Paris Trade Fair, 9th to 25th May. 1931.

International Overseas Exhibition, Paris, May to October 1931.

38th Chemists Exhibition, Westminster, S. W., 11th to 15th May 1931.

International Fair, Poznan, 26th April to 3rd Mav 1931.

17th International Cycle and Motor Cycle Show, Olympia, 30th November to 5th December 1931.

25th International Motor Exhibition, Olympia, 15th to 24th October 1931.

10th International Commercial Motor Transport Exhibition, 5th to 14th November 1931.

Imperial Wool Industries Fair, United Kingdom, 3rd July to 18th July 1931.

Liepzig Autumn Fair, 30th August to 3rd September 1931.

British Industries Fair, 22nd February to 3rd March 1932.

Mysore Dasara Exhibition, 15th to 29th October 1931.

Permanent International Exposition of Trade, Art and Travel, 745, Fifth Avenue, at 58 Street, New York City, U.S.A.

Liepzig, International Spring Fair, 6th to 12th March 1932.

WEATHER WORKING DAYS IN THE STREAM.

(*See Reports* 1898, *page* 126; 1901, *page* 58; 1904, *page* 126; 1905, *page* 145; 1907, *page* 116.)

In 1907 the Committee of the Chamber arranged with the Port Officer (now the Deputy Conservator) to send them prompt information regarding non-weather working days in the Harbour whenever they occurred. The Committee at the same time decided to adopt and publish in the local newspapers the Port Officer's decisions. This practice has been followed ever since.

During the month of October 1931 a question was raised by a member as to whether vessels were able to work on a certain day in that month that had not been declared by the Deputy Conservator to be a non-weather working day in the

Harbour. After consulting the Deputy Conservator it was arranged that a Sub-Committee consisting of the Deputy Conservator, the Harbour Master and a representative of the Chamber should be formed each year for the purpose of giving decisions in regard to non-weather working days in the Harbour. About the same time the Committee enquired of the Chambers of Commerce at the other major Ports in India as to what was the practice in their ports in regard to the application of non-weather working days under Charter Parties to the delivery of cargo at the Docks, *i.e*,. were the days that were declared to be non and half weather working days at the ports for purposes of charter parties also considered by the Port Commissioners to be *dies non* and added to the free days ordinarily allowed for removal of import cargo from the Docks or wharves.

All the Chambers consulted replied in the negative, though the Madras Chamber stated that in actual practice all such days on which delivery of cargo was seriously interfered by the weather, were specially considered and were often treated as *dies non* and added to the free days allowed for removal of import cargo from the Trust's premises.

The Committee decided to take no further action in the matter.

WEATHER WORKING DAYS.

The following days, during the monsoon months of 1931, were declared by the Committee of the Chamber to be half or non-weather working days for steamers in the docks :—

Tuesday, 30th June	..	Non-weather working day.
Wednesday, 1st July	..	Non „ „ „
Thursday, 2nd July	..	Non „ „ „

Wednesday, 15th July	..	Non-weather working day.
Thursday, 16th July	..	Half „ „ „
Saturday, 25th July	..	Non „ „ „
Wednesday, 29th July	..	Non „ „ „
Thursday, 30th July	..	Half „ „ „
Friday, 7th August	..	Half „ „ „
Saturday, 8th August	..	Half „ „ „
Tuesday, 13th October	..	Half „ „ „
Friday, 16th October	..	Half „ „ „
Monday, 2nd November	..	Half „ „ „

The Deputy Conservator, Bombay Port Trust, also declared the following days to be half-weather working days in the stream :—

Thursday, 2nd July	..	Half-weather working day.
Saturday, 12th December	..	Half „ „ „

BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the 4th and 13th June might be taken as the dates on which the monsoon burst in Malabar and Bombay, respectively.

PROVINCIAL CROP FORECASTS.

The following Press Note was issued by the Department of Commercial Intelligence and Statistics, India, on the 28th January 1931 :—

"It has been represented that information contained in the crop forecasts should be kept strictly confidential until the publication of the all-India figures and that in order to secure this object it is desirable that the existing practice of publishing provincial crop forecasts in advance of the all-India forecasts should be stopped. It is urged

that the existing system leads to considerable confusion, especially in the case of those cotton forecasts in which a trade classification is given; and to illustrate the point a specific case of confusion in the yield of Broach Cotton as published in the Bombay cotton forecasts and in the all-India cotton forecasts is cited. It has accordingly been decided with the approval of the Government of India to discontinue the existing system of publishing provincial crop forecasts in the Indian Trade Journal in advance of the publication of the all-India crop forecasts. The question of postponing publication of the provincial crop forecasts by the provincial authorities locally until the issue of the all-India crop forecasts by this Department has been referred to the Local Governments and Administrations, and the decision on this point and on other cognate matters such as simultaneous release of the all-India crop forecasts in all parts of India will form the subject-matter of a separate Press Note which will issue in due course."

FORECAST REPORTS ON INDIGO.

The Director-General of Commercial Intelligence and Statistics in January 1931 enquired whether the Chamber thought it desirable to discontinue the forecast reports on the indigo crop which were issued by his Department in October and December each year. The Director-General pointed out that the Royal Commission on Agriculture in India recommended that the figures relating to the indigo crop should be omitted from the volume of "Estimates of Area and Yield of Principal Crops in India" on the ground that the crop could no longer be regarded as one of the principal crops in India. As the publication referred to above was mainly a summary of the final forecasts of all the principal crops in India for which periodical forecasts were issued by the Department of Commercial Intelligence and Statistics the above recommendation meant in effect the discontinuance of the forecasts on the indigo crop.

After consulting the Agriculture Sub-Committee the Committee informed the Director-General that as far as Bombay interests were concerned the forecast reports on indigo might be discontinued.

LIST OF ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1931.

Central Legislature.

— Indian Finance.
II. Steel Industry (Protection).
III. Gold Thread Industry (Protection).
IV. Indian Income-tax (Amendment).
IX. Indian Merchant Shipping (Amendment).
X. Vizagapatam Port.
XI. Indian Ports (Amendment).
XIII. Indian Factories (Amendment).
XIV. Salt (Additional Import Duty).
XV. Wheat (Import Duty).
XVI. Provisional Collection of Taxes.
XIX. Land Customs.
XXII. Heavy Chemical Industry (Protection).
— Indian Finance (Supplementary and Extending).

Bombay Legislative Council.

I. Court-fees (Bombay Amendment).
II. Indian Stamp (Bombay Amendment).

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following return of the imports of Coal into Bombay by Sea and Rail in the years 1925 to 1931 is printed for the information of members:—

From	1925.	1926.	1927.	1928.	1929.	1930.	1931.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe	52,970	4,970	33,474	21,685	15,331	14,153	16,822
Australia	8,675	7,033	7,421	4,970	734	1,190	3,190
Japan	7,090	7,432	5,526	..	508	400	....
Africa	227,597	122,423	145,558	118,987	135,790	145,095	10,299
Other Foreign Countries.	120	133	320	109	1,657	..	....
Calcutta	195,779	325,333	355,744	268,780	383,746	240,707	437,309
Total—By Sea ..	492,231	467,324	548,043	414,531	537,766	401,545	467,620
Total—By Rail ..	90,746	101,985	123,965	66,790	52,838	46,731	43,383
Grand Total ..	582,977	569,309	672,008	481,321	590,604	448,276	511,003

WHEAT.

The total area reported for the season 1930-31 was 32,181,000 acres as against 31,654,000 acres the previous year or an increase of 527,000 acres or 2 per cent. The total yield of the crop was estimated at 9,302,000 tons as compared with 10,469,000 tons the previous year or a decrease of 1,167,000 tons or 11 per cent.

The following figures show the total Acreage and Outturn of Wheat in each official year from 1890-91 to 1930-31 :—

Years.	Area (in thousand Acres.)	Outturn (in thousand Tons.)
1890-91	26,576	6,876
1891-92	27,033	6,094
1892-93	27,759	7,649
1893-94	28,717	7,269
1894-95	28,422	6,999
1895-96	24,071	5,380
1896-97	20,580	5,363
1897-98	24,538	7,208
1898-99	25,370	6,838
1899-1900	18,688	5,357
1900-01	23,868	7,094
1901-02	23,446	6,091
1902-03	23,433	7,971
1903-04	28,413	9,641
1904-05	28,470	7,582
1905-06	26,296	8,579
1906-07	28,536	8,159
1907-08	22,806	6,104
1908-09	26,068	7,598
1909-10	28,018	9,591
1910-11	30,490	10,041
1911-12	31,141	9,925
1912-13	29,524	9,715
1913-14	28,475	8,358
1914-15	32,475	10,091
1915-16	30,320	8,652
1916-17	32,940	10,234
1917-18	35,487	9,922
1918-19	23,798	7,508
1919-20	29,949	10,122
1920-21	25,783	6,706
1921-22	28,207	9,830
1922-23	30,844	9,982
1923-24	31,181	9,660
1924-25	31,774	8,866
1925-26	30,471	8,696
1926-27	31,303	8,973
1927-28	32,193	7,791
1928-29	31,973	8,591
1929-30	31,654	10,469
1930-31*	32,181	9,302

* Subject to revision.

Estimate of the Wheat Crop of the Season 1930-31. Share of each Province and State of Area and yield for 1929-30 and 1930-31. (000's omitted.)

Provinces and States.	Area.			Yield.			Increase or Decrease in the Current Year over.				Yield per Acre.	
							Area.		Yield.			
	Current Year 1930-31	Previous Year 1929-30	Average of preceding 5 Years.	Current Year 1930-31	Previous Year 1929-30	Average of preceding 5 Years.	Previous Year 1929-30.	Average of preceding 5 Years.	Previous Year 1929-30.	Average of preceding 5 Years.	1930-31.	1929-30.
	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Per cent.	Per cent.	Per cent.	Per cent.	lbs.	lbs.
British Provinces.												
Punjab	9,287	9,952	9,502	3,123	3,781	2,775	— 6·7	— 2·3	—17·4	+ 12·5	753	851
United Provinces	7,612	7,182	7,116	2,686	3,309	2,409	+ 6·0	+ 7·0	—18·8	+ 11·5	790	1,032
Central Provinces and Berar	3,098	2,983	3,482	635	588	765	+ 3·9	—11·0	+ 8·0	— 17·0	459	441
Bombay	2,280	2,050	1,859	441	430	356	+11·2	+22·6	+ 2·6	+ 23·9	433	469
Bihar and Orissa	1,213	1,200	1,192	454	515	470	+ 1·1	+ 1·8	—11·8	— 3·4	838	961
North-West Frontier Province	890	1,057	1,029	216	248	235	—15·8	—13·5	—12·9	— 8·1	544	526
Bengal	143	126	123	34	33	28	+13·5	+16·3	+ 3·0	+ 21·4	533	587
Delhi	38	33	52	10	10	18	+15·2	—26·9	..	— 44·4	589	679
Ajmer-Merwara	24	29	25	6	11	7	—17·2	— 4·0	—45·5	— 14·3	560	850
Total British Provinces	24,585	24,612	24,380	7,605	8,925	7,063	— 0·1	+ 0·8	—14·8	+ 7·7	693	812
Indian States												
Punjab States	1,354	1,369	1,265	437	427	420	— 1·1	+ 7·0	+ 2·3	+ 4·0	723	699
United Provinces State (Rampur)	119	116	111	39	33	26	+ 2·6	+ 7·2	+18·2	+ 50·0	734	637
Central Provinces States	31	115	114	6	29	24	—73·0	—72·8	—79·3	— 75·0	433	565
Bombay States	530	419	383	146	116	118	+26·5	+36·6	+25·9	+ 23·7	617	620
Central Indian States	1,941	1,805	1,916	324	269	342	+ 7·5	+ 1·3	+20·4	— 5·3	374	334
Gwalior State	1,127	943	1,242	272	178	231	+19·5	— 9·3	+52·8	+ 17·7	541	421
Rajputana States	1,243	1,172	1,034	329	364	227	+ 6·1	+20·2	—12·1	+ 41·0	577	696
Hyderabad State	1,173	1,026	953	135	107	87	+14·3	+23·1	+26·2	+ 55·2	258	234
Baroda State	74	73	69	17	20	18	+ 1·4	+ 7·2	—15·0	— 5·6	515	614
Mysore State	4	4	3	1	1	(a)	..	+33·3	..	..	363	413
Total Indian States	7,596	7,042	7,095	1,697	1,544	1,493	+ 7·9	+ 7·1	+ 9·9	+ 13·7	500	491
Grand Total	32,181	31,654	31,475	9,302	10,469	8,556	+ 1·7	+ 2·2	—11·1	+ 8·7	647	741

(a) About 500 tons.

The fluctuations in the Total Exports of Wheat from India to Foreign Countries during the last 50 years are shown below :—

(1881-82 to 1930-31).

Years.	Tons.	Rs.	Years.	Tons.	Rs.
1881-82 ...	995,050	8,62,00,618	1906-07 ...	801,445	7,25,44,650
1882-83 ...	709,688	6,08,88,136	1907-08 ...	880,459	8,58,50,350
1883-84 ...	1,050,070	8,89,58,112	1908-09 ...	109,757	1,34,00,777
1884-85 ...	792,494	6,31,60,182	1909-10 ...	1,050,574	12,70,90,884
1885-86 ...	1,053,446	8,09,53,311	1910-11 ...	1,266,150	12,95,82,291
1886-87 ...	1,113,181	8,62,59,856	1911-12 ...	1,361,166	13,34,84,580
1887-88 ...	676,908	5,56,23,733	1912-13 ...	1,660,163	17,69,37,226
1888-89 ..	880,570	7,52,32,794	1913-14 ...	1,202,205	13,13,33,561
1889-90 ...	690,110	5,79,26,147	1914-15 ...	706,383	8,32,04,161
1890-91 ...	716,024	6,04,24,260	1915-16 ...	652,879	8,44,06,594
1891-92 ...	1,515,335	14,38,20,022	1916-17 ...	748,913	9,15,34,812
1892-93 ...	748,672	7,44,03,835	1917-18 ...	1,454,374	19,00,27,665
1893-94 ...	607,842	5,19,39,850	1918-19 ...	476,103	6,75,30,929
1894-95 ...	344,506	2,56,62,468	1919-20 ...	8,642	20,36,604
1895-96 ...	500,208	3,91,43,765	1920-21 ...	237,665	4,10,03,185
1896-97 ...	95,531	83,64,498	1921-22 ...	80,809	1,46,82,887
1897-98 ...	119,630	1,34,11,515	1922-23 ...	220,194	3,44,02,127
1898-99 ...	976,024	9,71,96,877	1923-24 ...	638,252	9,11,80,928
1899-1900...	485,204	3,90,94,963	1924-25 ...	1,111,691	17,19,49,952
1900-01 ...	2,501	3,00,832	1925-26 ..	211,637	3,60,24,737
1901-02 ...	366,090	3,25,59,204	1926-27 ...	175,949	2,71,07,422
1902-03 ...	514,607	4,51,53,570	1927-28 ...	299,733	4,46,57,408
1903-04 ...	1,295,565	11,08,89,546	1928-29 ...	114,707	1,69,23,702
1904-05 ...	2,150,025	17,90,60,692	1929-30 ...	12,971	21,24,473
1905-06 ...	939,523	8,53,43,996	1930-31 ...	1,96,505	1,94,87,643

COTTON 1930-31.

The preliminary Government forecast issued in August 1930 and relating to 76·5 per cent. of the total area indicated an acreage of 14,875,000 acres as compared with 15,829,000 acres (revised) at the corresponding period in 1929 or a decrease of 6 per cent.

The final estimate issued in a supplementary memorandum at the end of April 1931 for the whole of India was 23,616,000 acres as compared with 25,922,000 acres (revised) for the previous year or a reduction of 9 per cent. The chief contributors to this reduction were :—

Oomras	..	940,000 acres.
Dholleras	..	362,000 ,,
Comptas	..	348,000 ,,
Bengals	..	257,000 ,,

Government estimated the final yield at 4,820,000 bales against 5,125,000 bales (revised) for the season 1929-30.

Private estimates were fully a million bales higher without taking into account the usual quantity of $\frac{3}{4}$ million bales put down for domestic consumption.

Untimely rains in the Oomra districts towards the end of October and beginning of November spoilt the quality of the first picking to some extent. The quality of the later pickings was quite satisfactory. Owing to a 8 per cent. reduction in acreage the Oomra crop was about 3 lakhs of bales smaller than in 1929-30.

The crop in the Southern districts met with adverse weather conditions. Insufficient rainfall at sowing time and prolonged spells of droughty weather at the maturing

stage materially reduced the yield in the Western-Northern and Compta-Dharwar districts. Between them the two districts were responsible for a reduction of 1½ lakhs of bales as compared with the previous year.

Otherwise the monsoon and the character of the season on the whole were satisfactory.

The following figures show the movement of cotton through Bombay during the season 1930-31 :—

	Bales.
Stocks on 1st September 1930 including, mill stocks as estimated by the East India Cotton Association, Ltd.	769,554
Arrivals during the year ending 31st August 1931 (Bales of 3½ cwts. each)	3,403,951
	4,173,505

Exports during the year ending 31st August 1931 :—

By Sea—

	Bales.
United Kingdom	82,741
Continent	513,716
America United States of America ..	2,562
China	469,023
Japan	1,434,134
Other countries including Coast Ports.	27,331
Total, carried forward ..	2,529,507

	Bales.
Total, *By Sea*, brought over ..	2,529,507
By Rail to Up-country as per Bombay Port Trust Railway figures	164,198
	2,693,705
Bombay Mill Consumption	839,388
	3,533,093
* Estimated carry over on 31st August 1931	640,412
Total ..	4,173,505

Exports to foreign countries in 1930-31 as compared with 1929-30 were as follows :—

	1930-31.	1929-30.	Difference.
Europe ..	596,457 bales.	946,327 bales.	—37 per cent.
Japan ..	1,434,134 „	1,179,964 „	+22 „
China ..	469,023 „	467,351 „	...
U. S. A. ..	2,562 „	37,299 „	—93 per cent.

The shortage of staple cotton in India brought about by the partial failure of the Southern crops and the spinning of finer counts by Indian mills on a progressively large scale led to an increase in the imports of foreign cotton. The total quantity of American, Egyptian, African and other foreign cotton imported into Bombay during the season 1929-30 was 164,371 bales. During the season under review imports of such cotton totalled 470,856 bales.

* The East India Cotton Association, Ltd., estimated the stocks on 31st August 1931 at 634,901 bales.

A steady offtake of Indian cotton by the world's spinning centres during the latter half of the season 1927-28 and season 1929-30 brought the Indian market to a healthy position statistically. At the same time it also led to a hardening of prices and a gradual narrowing of parity between Indian and American cotton. A natural consequence of such a situation was a falling off in demand for Indian cotton, which was getting dearer on parity, and an increase in the consumption of foreign growths at the expense of Indian. As the export figures show Europe bought much less cotton from India than in 1929-30. There was no sustained demand from Japan and China but in weak markets when prices in India declined to a greater extent than in America and a more favourable parity resulted they bought very heavily. One of such buying waves appeared about the middle of June when considerable quantities of Oomra, Broach and Dhollera cotton were sold out of this country. A recovery in the price of silver helped the Far East especially China in such heavy buying.

Below are given the prices for the local Hedge Contracts at the beginning and at the end of the season :—

	Broach April-May	Oomra Dec.-Jan.	Bengal Dec.-Jan.
	Rs.	Rs.	Rs.
On 1-9-1930	212	182	153
On 31-8-1931	157	136	121
Difference ..	— 55	— 46	— 32

From the cultivator's point of view prices during the period under review again ruled low and these unremunerative rates must have left him with a substantial loss on his produce.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Actual weight converted into Bales of 3½ cwts. in each, after allowing 2 per cent. for tare in the case of receipts by rail.) Season ending 31st August in each case :—

Varieties.	1930-31.	1929-30.	1928-29.	1927-28.	1926-27.	1925-26.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	324,940	294,922	365,837	307,249	315,441	292,847
Central India	339,182	411,394	392,022	299,680	318,827	386,999
Barsi Nugger	169,346	262,001	263,289	319,242	204,894	225,296
Hyderabad Gaorani	85,728	93,161	85,586	118,517	69,698	74,406
Berar	593,289	731,747	792,419	730,789	578,454	479,843
Central Provinces	373,926	406,227	393,745	310,327	233,578	247,023
Dhollera	281,614	198,899	249,115	384,608	215,377	285,748
North-West Provinces	93,552	140,446	62,338	65,213	59,570	131,256
Rajputana	53,365	58,599	51,886	56,155	66,045	117,015
Sind Punjab	124,112	153,145	135,491	137,416	119,098	296,512
Broach	303,695	287,060	196,453	269,272	241,163	313,681
Compta Dharwars	98,274	160,648	137,799	145,150	142,453	168,007
Westerns Northerns	49,378	71,241	67,321	53,777	75,183	117,182
Cocanada	24	103	6	7	495	3,302
Tinnevelly and Cambodia	42,670	46,250	40,357	37,082	50,161	68,875
Persians	1,438	704	1,774	5,770	5,719	5,627
Americans	140,296	15,889	11,719	102,910	379,120	28,130
Egyptians	148,947	12,387	1,636	2,199	3,462	638
Africans, East	179,473	134,533	107,747	78,119	85,988	88,569
Comilla, Burmah and other Sorts	* 702	858	47	275	916	3,700
Total ..	3,403,951	3,480,214	3,356,587	3,423,757	3,165,642	3,334,656

* Including 178 Bales of Russian Cotton.

The following table gives the actual clearances of Cotton from Bombay to different Countries during the years ending 31st August from 1925-26 to 1930-31 :—

To.	1930-31.	1929-30.	1928-29.	1927-28.	1926-27.	1925-26.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
United Kingdom	82,741	87,255	68,430	91,409	27,750	49,248
France	120,833	183,175	167,013	149,682	65,402	118,186
Belgium	91,598	205,175	260,037	210,096	91,504	109,605
Holland	16,268	27,958	19,477	12,811	6,110	7,576
Norway	55	....	....	....	....	....
Sweden	330	1,155	605	330	605	395
Denmark	220	382	75	165	27	200
Germany	101,380	167,324	128,507	103,849	72,046	43,459
Portugal	85	625	218	55	4	....
Spain	35,667	66,576	38,987	32,139	21,687	38,574
Italy	143,222	205,339	222,296	197,394	132,601	184,500
Fiume	1,928	444	56	168	220	....
Greece	2,130	919	240	200	236	15
Bulgaria	....	....	5	....	....	....
Canada	....	....	25	....	....	....
United States of America	2,392	37,189	40,806	5,250	726	1,450
British Columbia	....	....	....	25	....	....
Chili	170	110	....	....	....	....
China	469,023	467,351	340,157	269,950	207,502	387,779
Japan	1,434,134	1,179,964	1,455,567	1,120,753	1,331,317	1,486,067
Other Foreign Countries	1,522	1,382	3,879	4,526	5,408	5,419
Indian Ports—Calcutta, etc.	25,809	24,202	16,575	24,238	21,484	19,534
Total ..	2,529,507	2,656,525	2,762,955	2,223,046	1,984,629	2,451,947

Comparative statement showing the Actual Clearances of Cotton from Bombay to different Ports during the years 1930 *and* 1931.

To	1931. Six months ending 30th June.	1931. Six months ending 31st Dec.	1931. Total for 12 months.	1930. Six months ending 30th June.	1930. Six months ending 31st Dec.	1930. Total for 12 months.	Increase or Decrease.		Per-centage.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.		
London	3	4		....	....	....	+	7	.....
Liverpool	21,370	4,530	25,900	30,934	9,296	40,230	—	14,330	35.62
Manchester	37,310	7,039	44,349	21,247	18,859	40,106	+	4,243	10·57
Glasgow	....	....	....	12	....	12	—	12	.....
Marseilles	3,225	1,349	4,574	2,709	3,430	6,139	—	1,565	25.49
Havre	13,046	2,456	15,502	17,479	5,447	22,926	—	7,424	32·38
Havre (for orders) ..	....	....	....	60	....	60	—	60	....
Dunkirk	76,929	4,160	81,089	92,314	49,082	141,396	—	60,307	42.65
Antwerp	26,826	6,938	33,764	66,561	29,835	96,396	—	62,632	64·97
Antwerp or Hamburg (for orders).	.....	893	893	110	430	540	+	353	65·37
Antwerp or Ghent ..	....	....	....	....	55	55	—	55	.....
Antwerp or Rotterdam	....	63	63	....	.....	.....	+	63	.....
Ghent	38,260	15,976	54,236	50,153	20,207	70,360	—	16,124	22.91
Berge	55	....	55	....	....	.....	+	55	.....
Rotterdam	9,327	6,176	15,503	13,626	11,101	24,727	—	9,224	37·30
Rotterdam (for orders).	.....	....	.....	825	....	825	—	825	.....
Copenhagen	55	.....	55	....	82	82	—	27	32·92
Vejle	....	....	....	300	110	410	—	410	....
Gothenburg	55	110	165	275	275	550	—	385	70·00

Comparative statement showing the Actual Clearances of Cotton from Bombay to different Ports—contd.

To	1931. Six months ending 30th June.	1931. Six months ending 31st Dec.	1931. Total for 12 months.	1930. Six months ending 30th June.	1930. Six months ending 31st Dec.	1930. Total for 12 months.	Increase or Decrease.		Per-centage.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.		
Malmoe	....	....	....	220	220	440	—	440	.....
Uddewala	.....	.....	.....	55	55	110	—	110	.....
Hamburg	49,074	14,353	63,427	63,388	66,073	129,461	—	66,034	51·00
Bremen	12,896	3,772	16,668	17,463	10,169	27,632	—	10,964	39·67
Pasages	1,650	1,000	2,650	2,460	1,200	3,660	—	1,010	27·59
Barcelona	18,980	8,646	27,626	36,457	26,026	62,483	—	34,857	55·78
Santander	....	25	25	....	....	....	+	25	....
Lisbon	.....	....	.....	70	10	80	—	80	.....
Oporto	....	....	....	555	75	630	—	630	....
Fiume	1 045	1,388	2,433	412	332	444	+	1,989	447·97
Trieste	25,605	9,417	35,022	42,487	34,308	76,795	—	41,773	54·39
Genoa	27,655	13,076	40,731	41,977	36,457	78,434	—	37,703	48·06
Genoa or Naples ..	....	110	110	....	....	....	+	110	....
Leghorn	250	110	360	300	100	400	—	40	10·00
Venice	16,817	9,679	26,496	22,381	14,950	37,331	—	10,835	29·02
Venice or Trieste ..	825	....	825	220	440	660	+	165	25·00
Naples	3,685	880	4,565	3,640	2,508	6,148	—	1,583	25·74
Salonica	350	.....	350	100	25	125	+	225	180·00
Patras	110	....	110	....	150	150	—	40	26·66
Piraeus	1,035	320	1,355	344	300	644	+	711	110·40

Velos	....	....	....	25	....	25	—	25	....		
Syra	.....	....	.. ..	.....	215	215	—	215	....		
Volo	....	....	....	25	....	25	—	25	....		
Chalkis	50	... ..	50	....	....	....	+	50	.. ..		
San Francisco ..	5	25	30	....	....	....	+	30	... ..		
San Pedro	....	....	....	25	....	25	—	25	.....		
Philadelphia ..	....	....	....	50	....	50	—	50	....		
Baltimore	1,300	....	1,300	....	.....	.....	+	1,300	.....		
New York	610	....	610	16,425	1,475	17,900	—	17,290	96·59		
Boston	302	100	402	1,405	....	1,405	—	1,003	71·38		
Los Angeles	... ..	....	.....	50	125	175	—	175	....		
Valparaiso	102	34	136	110	34	144	—	8	5·55		
Colombo	790	786	1,576	763	707	1,470	+	106	7·21		
Famagusta ..	....	....	....	25	.. ..	25	—	25	.....		
Djibouti	2	4	6	....	....	....	+	6	....		
Mauritius	2	7	9	2	.....	2	+	7	350·00		
Zanzibar	....	....	....	4	13	17	—	17	....		
Australian Ports ..	....	150	150	....	....	....	+	150	....		
Penang	....	....	....	....	5	5	—	5	....		
Japanese Ports ..	802,530	396,043	1,198,547	724,042	561,895	1,285,937	—	87,390	6·79		
Indo-China (Haiphong).	16,500	....	16,500	13,350	4,000	17,350	—	850	4·89		
Chinese Ports ..	228,061	211,506	439,567	308,844	227,474	536,318	—	96,751	18·03		
Red Sea Ports ..	....	....	....	....	9	9	—	9	....		
Aden	....	....	....	....	2	2	—	2	....		
Calcutta and Coast Ports.	14,198	22,693	36,891	14,739	9,325	24,064	+	12,827	53·39		
Total ..	1,450,864	743,818	2,194,682	1,608,718	1,146,886	2,755,604	Decrease	—560,922 or 20·35 per cent.			

RAINFALL AT BOMBAY, 1843 TO 1931.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1931, is published for the information of members :—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·31	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	33·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	8·68	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·67	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852 ..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853 ..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854 ..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	..	82·14
1855 ..	..	..	..	..	..	29·18	11·83	3·82	5·29	9·06	..	..	50·18
1856 ..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857 ..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858 ..	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859 ..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863 ..	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865 ..	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866 ..	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869 ..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·66
1870 ..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871 ..	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872 ..	..	..	..	..	0·06	24·43	24·84	9·49	16·59	1·07	..	..	76·48
1873 ..	..	0·05	..	..	0·51	20·36	16·98	23·96	7·77	0·07	..	..	69·70
1874 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875 ..	0·47	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876 ..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877 ..	0·22	0·52	..	..	..	35·58	11·10	8·51	8·89	8·33	..	..	73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	4·08	22·80	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	19·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·04	0·02	0·08	0·02	27·54	26·94	3·36	10·08	1·12	0·03	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·40	0·86	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·96	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·95
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·67	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890 ..	..	..	..	0·01	0·06	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891 ..	..	..	0·22	..	..	13·99	32·48	6·94	22·53	1·04	..	..	77·20
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·67	..	95·12
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·06	0·01	..	16·87	26·16	8·40	12·04	3·08	..	0·01	66·85
1895 ..	..	0·07	..	..	0·08	17·84	18·04	15·97	11·91	3·62	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·03	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·62	7·49	..	..	..	69·12

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	0·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·98	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·06	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81·45
1915 ..	..	0·30	0·69	0·06	0·36	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916 ..	..	..	..	..	0·04	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·03
1917 ..	..	1·68	..	..	..	0·88	14·96	13·26	32·18	16·92	19·96	..	..	99·84
1918 ..	..	..	1·46	..	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	..	16·31	31·30	10·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	..	7·19	43·26	8·72	18·32	..	..	..	77·56
1924 ..	..	..	..	..	..	..	7·46	16·73	15·43	12·13	0·06	0·38	..	52·19
1925 ..	..	..	..	..	..	2·76	27·86	8·38	7·71	3·52	0·22	0·37	..	50·82
1926 ..	2.99	..	..	..	..	0.10	6.19	30.88	22.21	8.98	1.29	..	..	72.64
1927 ..	..	0.04	0.03	..	..	..	32·52	16.85	6·74	5.33	7·30	5·48	0·09	74·38
1928 ..	..	0·01	..	..	..	..	27·71	30·93	16.65	9·91	0·43	0·09	..	85·72
1929 ..	0·63	..	0·02	0·04	..	..	25·45	16·08	6·06	5·58	4·82	0·22	0·86	59·76
1930 ..	..	..	..	..	..	0·02	26·71	10·26	6·64	43·85	2·50	..	..	89·98
1931 ..	..	..	..	0·01	..	..	6·08	47·50	23·71	4·48	13·07	2·40	0·69	97·94

RAINFALL OF THE YEAR 1931.

The following table is compiled from the Reports issued by the Meteorological Department in order to present, in a condensed form, a definite record of the weather during the South-West Monsoon months of the past year and also during the whole year:—

DIVISION.	STATION.	From 1st June to 31st Oct. 1931.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1931.	Annual normal.
BAY ISLANDS..	Port Blair	76·6	— 1·8	92·9	116
LOWER BURMA.	Victoria Point	219·0	+91·3	268·5	159
	Mergui	127·9	+ 0·7	144·8	161
	Tavoy	158·1	—26·3	172·2	215
	Amherst	128·0	..	186·0	..
	Rangoon	108·8	+27·3	122·7	99
	Bassein	99·9	+ 5·9	104·5	109
	Diamond Island	119·9	+20·5	130·0	118
	Gwa	154·7	..	159·7	..
	Toungoo	65·5	— 4·8	69·9	83
	Kyaukpyu	175·5	+21·4	180·9	180
	Akyab	180·3	+ 0·1	201·8	203
UPPER BURMA.	Minbu	18·3	— 8·0	23.1	35
	Yamethin	28·0	+ 0·3	34.5	38
	Mandalay	16·0	— 7·9	21·9	33
	Monywa	17·2	— 5·7	26·0	31
	Lashio	42·8	— 5·0	53·5	62
	Bhamo	62·8	+ 2·7	72·7	72
	Myitkyina	72·3	+ 5·2	80·2	79

DIVISION.	STATION.	From 1st June to 31st Oct. 1931.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1931.	Annual normal.
ASSAM ..	Dibrugarh	84·3	+ 7·1	123·7	108
	Sibsagar	72·4	+ 8·1	114·9	96
	Tezpur	53·2	0	71·7	74
	Gauhati	54·9	+ 9·4	75·9	65
	Dhubri	49·0	—24·5	76·1	97
	Silchar	79·7	— 2·5	114·5	125
BENGAL ..	Cox's Bazar	114·5	— 5·5	140·8	146
	Chittagong	81·2	— 0·1	108·8	103
	Narayanganj	56·2	+ 2·9	79·8	74
	Barisal	60·7	— 2·8	80·1	82
	Jessore	43·1	— 6·2	58·2	66
	Calcutta	47·3	— 3·9	65·3	63
	Saugor Island	91·2	+31·9	108·1	69
	Burdwan	49·3	+ 3·2	61·9	59
	Berhampore	33·5	—13·6	42·8	57
	Mymensingh	54·1	—16·2	80·0	93
	Bogra	55·4	— 1·6	69·5	71
	Dinajpur	45·8	—13·7	51·0	71
	Jalpaiguri	114·8	+ 9·9	129·3	122
ORISSA ..	Balasore	46·4	— 3·7	61·6	63
	Chandbali	57·1	..	62·3	..
	Cuttack	55·6	+ 5·3	60·4	59
	Sambalpur	69·9	+ 9·2	73·3	66
CHOTA NAGPUR.	Chaibasa	37·5	— 5·8	49·6	52
	Ranchi	49·7	+ 0·1	61·4	57
	Hazaribagh	46·3	— 0·7	53·3	53
BIHAR ..	Purnea	58·3	+ 3·5	63·5	62
	Darbhanga	39·6	— 5·4	44·4	50
	Patna	25·0	— 9·5	38·1	49
	Gaya	33·6	—10·0	36·4	47
	Naya Dumka	53·1	+ 3·3	66·4	57
UNITED PROVINCES, EAST.	Gorakhpur	35·9	—10.5	38·1	50
	Benares	43·1	+ 5·6	44·5	41
	Allahabad	36·0	— 0·3	37·0	39
	Cawnpore	41·2	+ 7·9	48·0	36
	Lucknow	31·0	— 4·0	32·2	39
	Bahraich	41·9	+ 1·4	40·3	45
UNITED PROVINCES, WEST.	Jhansi	38·6	+ 4·7	39·4	36
	Agra	25·4	+ 1·0	25·8	27
	Mainpuri	39·9	+15·9	40·3	27
	Bareilly	41·7	+ 2·2	44·8	44
	Meerut	35·9	+ 8·5	38·4	32
	Roorkee	31·4	— 4·5	36·4	42
	Dehra Dun	59·2	—14·8	67·3	83
PUNJAB, EAST AND NORTH.	Delhi	22·2	— 0·8	24·2	27
	Hissar	14·8	+ 3·1	16·4	15
	Ambala	37·3	+13·1	42·1	31
	Ludhiana	23·7	+ 1·3	26·0	29
	Lahore	22·7	+ 7·6	27·4	20
	Sialkot	24·7	+ 1·8	29·4	31
	Rawalpindi	22·1	— 0·9	34·1	35
PUNJAB, SOUTH-WEST.	Khushab	7·0	— 2·7	10·2	15
	Lyallpur	17·2	+ 5·9	21·0	14
	Montgomery	13·7	+ 5·7	15·4	11
	Multan	3·3	— 1·8	13·2	7
	Bahawalpur	3·5	..	4·4	..
	Khanpur	2·5	..	2·8	..

DIVISION.	STATION.	From 1st June to 31st Oct. 1931.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1931.	Annual normal.
KASHMIR ..	Srinagar	8·9	+ 0·1	22·6	26
	Sonamarg	19·5	+ 5·9	66·6	71
	Dras	5·0	+ 1·6	22·9	21
	Leh	2·0	+ 0·4	2·0	3
	Skardu	1·9	— 0·1	8·2	7
	Gilgit	3·6	+ 1·6	8·4	5
N. W. FRONTIER PROV.	Peshawar	2·9	— 1·9	10·3	13
	Dera I. Khan	5·7	+ 0·2	7·0	9
BALUCHISTAN.	Fort Sandeman	2·3	..	9·8	11
	Harnai	4·5	..	9·6	14
	Quetta	0.1	— 1·4	10·8	10
	Chaman	0	— 0·3	6·2	7
	Kalat	0·4	— 0·9	7·3	7
	Dalbandin	0	— 0·3	3·1	4
	Panjgur	..	..	..	5
	Pasni	..	..	..	7
SIND ..	Jacobabad	0	— 2·3	1.1	4
	Hyderabad	1·0	— 5·1	2·0	7
	Karachi	0·2	— 5·7	0·7	8
RAJPUTANA, WEST.	Bikaner	11·1	+ 1·3	11·9	12
	Jodhpur	18·0	+ 5·7	19·0	14
RAJPUTANA, EAST.	Jaipur	26·9	+ 4·9	27·4	24
	Ajmer	19·7	+ 1·1	20·9	21
	Kotah	36·3	+10·0	36·9	28
	Udaipur	29·8	+ 7·8	30·2	24
GUJARAT ..	Deesa	28·7	+ 5·0	28·7	25
	Bhuj	3·6	—10·2	3·6	14
	Dwarka	13·0	+ 0·2	13·1	13
	Rajkot	18·8	— 6·5	18·9	26
	Veraval	20·2	+ 2·1	20·3	19
	Surat	53·1	+12·9	53·3	41
	Bhavnagar	35·9	+15·8	37·9	21
	Ahmedabad	32·0	+ 4·1	32·2	29
CENTRAL INDIA, WEST.	Neemuch	39·2	+11·6	39·3	29
	Indore	37·8	+ 6 6	39·6	33
	Bhopal	51·2	..	53·9	..
CENTRAL INDIA, EAST.	Nowgong	42.1	+ 2·2	43·4	43
	Sutna	33·9	— 7·4	36·7	45
BERAR ..	Akola	34·9	+ 6·2	36·7	31
	Amraoti	52·.	+22·3	59·1	33
CENTRAL PROVINCES, WEST.	Khandwa	46·2	+18·5	65·9	30
	Hoshangabad	67·6	+21·6	68·5	49
	Saugor	55·1	+13·1	60·5	45
	Jubbulpore	60·5	+ 9·2	63·0	55
	Seoni	45·4	— 3·2	57·5	53
	Nagpur	56.6	+11·8	60·5	49
CENTRAL PROVINCES, EAST.	Pendra	56·4	+12·7	62·7	50
	Raipur	58·3	+11·6	62·5	51
	Kanker	53·3	..	53·7	..
	Chanda	54·4	+ 6.7	57·4	52
	Jagdalpur	50·0	— 3·3	58·8	61
KONKAN ..	Bombay	94·8	+25·8	97·9	71
	Ratnagiri	148·7	+51·3	151·9	100
	Marmagoa	130·3	+40·4	132·9	95
	Karwar	140·0	+25·9	145·6	120

DIVISION.	STATION.	From 1st June to 31st Oct. 1931.	Departure from normal during period.	From 1st Jan. to 31st Dec. 1931.	Annual normal.
BOMBAY DECCAN.	Malegaon	19·9	— 0·2	21·9	22
	Ahmednagar	28·2	+ 8·7	34·5	22
	Poona	23·1	— 0·9	26·9	27
	Sholapur	21·3	— 3·2	26·1	29
	Bijapur	16·2	— 1·0	23·0	21
	Belgaum	46·6	+ 3·1	55·1	50
HYDERABAD, NORTH.	Aurangabad	37 7	+ 12·9	40·9	27
	Parbhani	45·1	..	47·3	37
	Nizamabad	40·9	+ 4·1	43·2	40
HYDERABAD, SOUTH.	Gulbarga	23·0	— 4·0	26·5	31
	Raichur	22·0	— 2·6	25·7	28
	Hyderabad	32·7	+ 5·0	28·9	32
	Hanamkonda	44·3	+14·0	46·5	34
MYSORE	Chitaldrug	12·4	— 5·3	23·1	25
	Bangalore	19·0	— 6·3	25·2	35
	Mysore	13·9	— 6·3	25·8	31
MALABAR	Mangalore	130·9	+16·5	150·1	126
	Calicut	119·3	+21·5	132·2	117
	Cochin	107·3	+20·8	131·1	115
	Trivandrum	44·3	+ 4·7	67·4	65
MADRAS, SOUTH-EAST	Palamcottah	3·7	— 5·9	26·3	28
	Pamban	6·8	— 4·9	61·5	37
	Madura	14·1	— 6·4	35·1	34
	Negapatam	5·4	—15·6	67·9	55
	Trichinopoly	22·1	+ 3·6	47·7	33
	Coimbatore	8·9	— 3·3	22·8	22
	Salem	22·3	— 4·7	40·5	39
	Cuddalore	10·4	—16·3	76·5	53
	Vellore	30·1	+ 2·5	51·7	42
	Madras	28·2	+ 1·0	58·5	51
MADRAS DECCAN.	Cuddapah	16·3	— 7·7	18·8	31
	Bellary	10·3	— 4·7	12·9	21
	Kurnool	21·9	— 0·5	25·7	26
MADRAS COAST, NORTH.	Nellore	31·1	+10·7	49·0	38
	Masulipatam	33·7	+ 1·6	47·2	42
	Cocanada	45·9	+16·2	55·5	39
	Vizagapatam	28·7	+ 0·4	47·5	37
	Gopalpur	29·1	— 6·9	30·4	45
HILL STATIONS, EXCLUDING KASHMIR & BALUCHISTAN.	Maymyo	27·0	—15·2	40·9	59
	Shillong	85·7	+22·9	101·2	84
	Cherrapunji	368·0	+34·5	474·1	424
	Darjiling	102·7	— 2·9	123·0	123
	Mukteswar	47·5	+ 7·1	55·9	52
	Mussooree	84·7	..	86·3	110
	Simla	29·1	—19·5	39·1	64
	Dalhousie	48·7	..	76·5	..
	Murree	55·1	+17·4	65·7	60
	Cherat	10·4	— 1·3	25·2	27
	Parachinar	10·6	..	27·9	29
	Drosh	5·1	..	27·0	17
	Mount Abu	75·7	+17·2	78·4	61
	Pachmarhi	100·7	+28·1	103·6	77
	Mercara	129·1	+16·8	142·9	125
	Kodaikanal	28·3	— 4·7	70·7	62
	Coonoor	22·5	..	70·5	..
CEYLON	Colombo	44·8	+ 9·4	103·4	84

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872	Not recorded	52,215	36,315	15,900	..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	
Year ending 30th Nov. 1874	1,402,379	21,707	18,986	2,721	
Do. 30th Nov. 1875	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,230
Do. 30th Nov. 1878	1,049,961	20,837	23,287	..	2,457
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,796	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	29,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	..
Do. 31st Dec. 1888	1,659,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	..
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,921	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,947,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,664,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,292,791	48,673	19,666	29,007	..
Do 31st Dec. 1905	2,534,599	53,255	21,427	31,828	..
Do. 31st Dec. 1906	2,685,432	54,215	23,516	30,699	..
Do. 31st Dec. 1907	2,976,312	60,171	27,054	33,117	..
Do. 31st Dec. 1908	2,302,349	48,844	29,706	19,138	..
Do. 31st Dec. 1909	2,736,023	57,502	28,310	29,192	..
Do. 31st Dec. 1910	3,163,919	65,853	30,617	35,236	..
Do. 31st Dec. 1911	2,390,016	54,123	34,028	20,095	..
Do. 31st Dec. 1912	2,528,825	55,571	31,953	23,618	..
Do. 31st Dec. 1913	3,127,997	64,049	32,441	31,608	..
Do. 31st Dec. 1914	3,336,685	65,197	36,014	29,183	..
Do. 31st Dec. 1915	3,361,744	73,410	35,002	38,408	..
Do. 31st Dec. 1916	3,409,241	85,407	37,571	47,836	..
Do. 31st Dec. 1917	2,944,353	67,356	41,363	25,996	..
Do. 31st Dec. 1918	1,933,943	73,386	41,640	31,746	..
Do. 31st Dec. 1919	2,910,991	86,189	46,154	40,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	70,146	36,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	70,208	83,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	76,399	83,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	76,939	47,240	..
Do. 31st Dec. 1924	2,365,531	1,16,002	72,034	43,968	..
Do. 31st Dec. 1925	2,111,055	1,09,375	69,703	39,672	..
Do. 31st Dec. 1926	1,785,602	1,08,621	68,203	40,418	..
Do. 31st Dec. 1927	1,573,756	1,33,382	74,855	58,527	..
Do. 31st Dec. 1928	1,991,021	1,13,092	71,963	41,129	..
Do. 31st Dec. 1929	1,625,481	1,02,578	69,338	33,240	..
Do. 31st Dec. 1930	1,812,795	1,00,015	69,192	30,823	..
Do. 31st Dec. 1931	1,288,522	82,470	62,917	19,553	..

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1931.

Years.	Nett Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	..	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	..	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	..	....	..	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	..	....	..	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	..	....	..	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	..	....	..	12,856 12 9	1,933,943	73,386 8 3
1919	2,219,969	34,687 0 3	690,960	47,002 14 3	62	31 0 0	..	4,469 1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540 0 0	566,474	54,005 12 6	175	87 8 0	..	2,268 8 6	3,627,873	1,06,901 13 0

Years.	Nett Bales certified.				Nett Miscellaneous Articles.				Nett Round Logs.				Extra Fees.				Nett Totals.			
	Number of Bales.	Nett Fees.			Number of Packages.	Nett Fees.			Number of Logs.	Nett Fees.			Articles Certified.	Amount.			Packages.	Nett Fees.		
		Rs.	a.	p.		Rs.	a.	p.		Rs	a.	p.		Rs.	a.	p.		Rs.	a.	p.
1921	2,834,521	88,578	12	6	573,280	63,370	8	9	57	28	8	0	..	2,093	6	0	3,407,858	1,54,071	3	3
1922	2,942,899	91,965	9	0	574,697	63,748	13	3	95	47	8	0	..	4,571	7	0	3,517,691	1,60,333	5	9
1923	2,024,508	63,265	14	0	668,323	57,951	2	3	4	2	0	0	..	2,960	7	6	2,692,835	1,24,179	7	9
1924	1,723,813	53,869	2	6	641,718	58,174	5	9	..	....			..	3,834	0	0	2,365,531	1,15,877	8	3
1925	1,579,403	49,356	5	6	531,652	55,700	2	6	..	....			..	4,318	7	6	2,111,055	1,09,374	15	6
1926	1,254,587	39,205	13	6	531,015	63,323	9	0	..	....			..	6,091	7	6	1,785,602	1,08,620	14	0
1927	994,512	31,141	0	0	577,244	68,542	0	0	..	....			..	33,699	10	0	1,573,756	1,33,382	10	0
1928	1,480,555	46,267	5	6	510,388	60,803	15	0	78	39	0	0	..	5,981	6	0	1,991,021	1,13,091	10	6
1929	1,328,917	41,528	10	6	496,505	58,565	3	0	59	29	8	0	..	2,455	0	6	1,825,481	1,02,578	6	0
1930	1,365,626	42,675	13	0	447,169	51,784	15	0	..	.. .			..	5,554	7	6	1,812,795	1,00,015	3	6
1931	882,510	27,578	7	0	406,012	47,149	1	0	..	....			..	7,743	1	0	1,288,522	82,470	9	0

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1931.* *Cr.*

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To—			By—		
Contribution towards publication of Weather and Crop Reports for the year 1931	500 0 0		Subscriptions—		
Subscription to Weather and Crop Reports	69 0 0		Chamber Membership ..	60,300 0 0	
Donation to the Sydenham College of Commerce and Economics ..	1,500 0 0		Associate Membership ..	3,450 0 0	
Membership Subscription to the Federation of Chambers of Commerce of the British Empire ..	29 8 0				63,750 0 0
Membership Subscription to the Associated Chambers	640 0 0		Statistical Returns ..	44,026 13 0	
Share of expenses in connection with Associated Chambers' Delhi-Simla Office	1,600 0 0		Special Statistical Returns.	3,862 8 0	
		4,338 8 0	Statistical Miscellaneous Receipts	269 6 0	
					48,158 11 0
Office Salaries	65,609 11 0		Measurement Fees	....	82,470 9 0
Office Rent	8,100 0 0		Balance of Receipts over Expenditure on Arbitration Fees	....	200 0 0
Printing Miscellaneous Papers, Annual Report for 1930, etc. ..	9,131 0 0				
Advertisements	32 0 0				
Books and Periodicals	934 12 9		Fees for issuing Certificates of Origin, etc.	....	1,181 0 0
Stationery	1,282 7 0				
General Charges	2,686 5 3				
Telephone Charges	640 0 0				
Fire Insurance Premium	14 1 0				
Contribution to the Provident Fund	11,804 1 11		Miscellaneous Receipts ..	....	412 8 0
Law Charges	755 0 0		Interest on Investments ..	....	8,779 0 4
Auditors' Fee	250 0 0				
Cost of Petrol, oil, etc., for and upkeep of the Office Motor Car ..	2,124 6 0		Dividends	....	120 0 0
Port Trust Ground Rent	100 0 0				2,05,071 12 4
Depreciation written off on the cost of Office Motor Car	979 8 0				

Depreciation written off on the cost of Office Furniture		1,015	0	6			Balance being Excess of Expenditure over Income transferred to Chamber's Balance Sheet			
Gratuity		1,050	0	0						
					1,06,508	5 5			19,077	8 10
Statistical Department expenses—										
Salaries of the Staff		22,908	0	0						
Cost of cyclostyling returns ..		8,707	10	0						
Printing Returns		13,292	0	0						
Contribution to the Railway ..		2,677	10	0						
Books and Periodicals		116	0	0						
Stationery		168	1	0						
Petty charges		351	6	0						
Depreciation written off on the cost of typewriters, cyclostyling machines, etc.		84	0	0						
					48,304	11 0				
Measurement Department expenses—										
Salaries of the Staff		59,431	8	0						
Printing charges		226	0	0						
Stationery		208	2	4						
Telephone rent		290	0	0						
Petty charges		158	10	0						
Bonus		2,243	6	1						
Pensions and Gratuities		360	0	0						
					62,917	10 5				
Travelling Expenses		....			893	10 0				
Interest on overdraft		....			406	8 4				
Cost of Addresses to outgoing and incoming Viceroys		....			780	0 0				
Total Rs. ..		....			2,24,149	5 2	Total Rs. ..		2,24,149	5 2

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY, *22nd February* 1932.

R. R. HADDOW,
Vice-President.

A. McINTOSH,
Member of Committee.

R. J. F. SULIVAN,
Secretary.

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1931.

LIABILITIES.	Rs. a. p.	Rs. a. p.	ASSETS.	Rs. a. p.	Rs. a. p.
Sundry Creditors—			Value of Office Furniture as per last Balance Sheet ..	7,271 0 0	
Bank overdraft	....	43,149 4 8	*Add*—Additions during the year	223 2 0	
Auditors' Fee and bills for statistical and miscellaneous printing, stationery, Books and Periodicals, etc., for December 1931 unpaid ..	....	1,818 9 9		7,494 2 0	
			Less—Depreciation at 10 per cent. written off this year..	1,015 0 6	6,479 1 6
			Cost of Office Motor Car as per last Balance Sheet ..	979 8 0	
			Less—Depreciation at 25 per cent. written off this year..	979 8 0	....
Advances received against—			Cost of Statistical Department Furniture (Cyclostyling Machines, Typewriters, etc.), as per last Balance Sheet	94 8 0	
Publications Subscription ..	40 0 0		*Less*—Depreciation at 25 per cent. written off this year	84 0 0	10 8 0
Special Statistics Subscription	30 0 0				
Arbitration Fees ..	350 0 0		INVESTMENTS.		
Stamp Duty Deposits ..	200 0 0	620 0 0		Value on 31st December 1931.	Cost Price.
Chamber of Commerce Accumulated Fund—				Rs. a. p.	Rs. a. p.
Balance on 31st December 1930	1,60,056 8 1		5 per cent. 1939-44 Loan for Rs. 85,300	68,026 12 0	82,314 8 0
Less—Excess of Expenditure over Income for 1931	19,077 8 10	1,40,978 15 3	5 per cent. Government 1935 Bonds for Rs. 20,800	18,720 0 0	20,384 0 0
			5 per cent. Government Income Tax Free Loan, 1945-55, for Rs. 71,000.	63,722 8 0	71,000 0 0
				1,50,469 4 0	
			Add—Depreciation	23,229 4 0	
				1,73,698 8 0	1,73,698 8 0 1,73,698 8 0

			Interest accrued but not received on the above Investments up to 31st December 1931	....	2,997 11 4
			Chamber Membership & Publications Subscriptions due but not received	....	483 0 0
			Cost of 40 Shares of the Bombay Telephone Company, Limited	....	1,730 0 0
			Deposit with the Government of India, Central Publication Branch, Calcutta	....	100 0 0
			Cash in hand	....	1,068 0 10
Total Rs. .	....	1,86,566 13 8	Total Rs. ..	...	1,86,566 13 8

We beg to report that we have audited the balance sheet of the Bombay Chamber of Commerce as above set forth, and have obtained all the information and explanations required. In our opinion this balance sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Chamber's affairs according to the best of our information, and the explanations given to us, and as shown by the books of the Chamber.

A. F. FERGUSON & Co.,

Chartered Accountants,

Auditors.

BOMBAY, 22*nd February* 1932.

R. R. HADDOW,

Vice-President.

A. McINTOSH,

Member of Committee.

R. J. F. SULIVAN,

Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1931.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
By Balance at Credit of this account on 31st December 1930	....	....	2,73,990 5 5
Add—			
Subscriptions received from Members	....	11,372 8 0	
Contributions paid by the Chamber of Commerce	....	11,372 8 0	
Interest	....	13,645 13 6	36,390 13 6
			3,10,381 2 11
Deduct—			
Claims paid to Members	....	20,704 9 0	
Non-refundable withdrawals (Rule 28 (4))	....	388 8 0	21,093 1 0
To Balance at Credit of this Account on 31st December 1931 ..	....	....	2,89,288 1 11
Add—Amount of Reserve Fund against Depreciation on Investments as per last Statement	....	....	2,467 2 7
			2,91,755 4 6

Held thus—

INVESTMENTS.	Value on 31st December 1931. Rs. a. p.	Cost Price. Rs. a. p.
3½ per cent. Government Promissory Notes of the Loans of 1854-55 and 1900-01 for Rs. 6,000	3,112 8 0	4,925 0 0
4 per cent. City of Bombay Improvement Trust Bonds for Rs. 32,000	19,190 0 0	31,420 0 0
4 per cent. Bombay Port Trust Bonds for Rs. 24,000	15,597 8 0	23,863 12 0
4 per cent. Bombay Municipal Bonds for Rs. 3,500	2,647 8 0	3,627 8 0

5 per cent. Bombay Municipal Water Works Debenture Loan 1948 for Rs. 10,000	8,100	0	0	10,000	0	0	
5 per cent. Government Loan, 1929-47 Bonds, for Rs. 15,000 ..	11,868	12	0	14,971	14	0	
5 per cent. Government Loan, 1939-44 Bonds, for Rs. 56,500 ..	45,058	12	0	53,103	12	0	
5 per cent. Government Ten Year Income-Tax Free Bonds, 1933, for Rs. 12,000	11,520	0	0	12,030	0	0	
5 per cent. Government Income-Tax Free Loan, 1945-55, for Rs. 64,000	57,440	0	0	63,228	2	0	
4 per cent. Government Loan, 1960-70, for Rs. 15,400	9,143	12	0	13,765	4	0	
4½ per cent. Government Loan, 1955-60, for Rs. 16,000	10,840	0	0	15,040	0	0	
5 per cent. Government Loan, 1935 Bonds, for Rs. 16,100	14,490	0	0	15,778	0	0	
4 per cent. Government Loan, 1934-37 Bonds, for Rs. 20,500 ..	16,861	4	0	18,503	2	0	
	2,25,870	0	0	2,80,256	6	0	
Add—Depreciation in Value of the above Securities partly covered by the above Reserve Fund	54,386	6	0				
	2,80,256	6	0	2,80,256	6	0	
Amount due by Members	....			641	0	0	
Cash in the Imperial Bank of India	....			10,857	14	6	
							2,91,755 4 6

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY, 22*nd February* 1932.

R. R. HADDOW,
Vice-President.

A. McINTOSH,
Member of Committee.

R. J. F. SULIVAN,
Secretary.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situated in the Province of Bombay.

3. The objects for which the Association is established are :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subjects involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce, or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise, lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds or trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful object.

(19) To pay out of the funds of the Association the costs, charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or on any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining applications for, or taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce. Dated this 21st day of May 1924.

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

Amended at a Special General Meeting held on the 5th March 1929, *and confirmed at a Special General Meeting held on the 20th March* 1929.

Amended further at a Special General Meeting held on the 25th May 1932, *and confirmed at a Special General Meeting held on the 15th June* 1932.

PRELIMINARY.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. Every individual, firm, joint-stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the First day of July 1932, shall *ipso facto* and without election be a member of the Chamber.

6. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law shall be eligible for election as members.

7. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*.

8. Any firm joint-stock company, or other corporation eligible for election as a member may become a member in its conventional or corporate name.

9. The rights and privileges of membership may, in the case of a firm elected in its conventional name as a member, be exercised by any partner in such firm, or by any person authorized by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

10. A candidate for election as a member whether an individual, a firm or joint-stock company or other corporation shall be proposed by one and seconded by another member. The proposal form shall be sent to the Secretary, and shall state the name and address in full and the nature of the business of the candidate, and, in the case of a firm, the names of the partners thereof, and in the case of a joint-stock company the names of the directors, agents, and/or managers, In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

11. Upon receipt of an application for admission as set forth in Article 13 as a member, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all members stating the name of the candidate, together with the name of his proposer and seconder and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the

members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b*) The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(*c*) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee, nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(*d*) No ballot shall be valid unless at least one-fourth of the members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(*e*) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber.

(*f*) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member until after the lapse of six months from the date of ballot.

12. The Committee shall decide any question which may arise as to the eligibility or otherwise under these Articles of any candidate for admission as a member and their decision shall be final.

13. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.

14. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

15. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary of the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

16. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company or corporation.

17. Any individual firm, company or corporation being a member shall be deemed to be ineligible to continue as, and shall *ipso facto* cease to be a member, if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great Britain or the British Empire, and in the case of a company or corporation, if that company or corporation be incorporated or constituted under the laws of a State which is at any time at war with Great Britain or the British Empire.

18. The annual subscription of each member shall be Rs. 360. Members elected after the 30th June in any year

shall pay half the above amount for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

19. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

20. A majority of three-fourths of the members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any member. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

21. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three members in addition to the proposer and seconder concur in the proposal for re-election.

22. An individual who shall be expelled under Article 20 shall not be eligible for re-election.

23. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

Honorary Members.

24. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered

distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

25. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any member whether a member of the Committee or not.

26. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental Committee or Sub-Committee.

27. Honorary Members shall not be required to subscribe to the funds of the Chamber.

Register of Members.

28. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, for the time being, and in which all changes in membership from time to time taking place shall be recorded. The Committee shall at any time be empowered to call upon any member being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof.

Officers.

29. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary, Assistant Secretary and Auditor, shall act without remuneration.

30. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other members, who shall be nominated as in these Articles provided.

31. The following shall be the first officers of the Chamber, namely :—

President :—L. S. Hudson, Esq., M.L.C.

Vice-President :—V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.
6. Major G. C. Richardson, D.S.O., M.C.
7. W. P. G. Taggart, Esq.

Secretary :—C. B. Sayer, Esq.

Assistant Secretary:—R. Ainscough, Esq.

Auditors :—Messrs. A. F. Ferguson and Company.

32. The President, Vice-President and the nominated members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or re-nomination.

33. Any member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a member in its corporate name, shall be eligible for election as an officer of the Chamber.

34. During the tenure of office as President, Vice-President or as a nominated member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a member in its corporate name, no other partner or person representing the same firm, company or corporation as the case may be, shall be eligible for election or nomination as a member of the Committee.

35. If the President, Vice-President or any nominated member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

ELECTION OF OFFICERS.

36. On or about the 1st December in each year the Secretary shall issue a notice to all members calling upon them to submit within 14 days the names of any members or duly qualified persons as defined in Article 33, who may be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentleman elected President shall be made known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed

to obtain election as the President may be nominated for election as the Vice-President.

37. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President

and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

(*h*) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the 15th April or to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April, and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so elected shall hold office until the next ensuing Annual General Meeting.

(*i*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

PRESIDENT.

38. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

39. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

Vice-President.

40. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

The Committee.

41. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper as to the summoning and holding of meetings of the Committee and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the members subject to such regulations as the Committee may from time to time deem expedient.

42. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

43. The President, or in his absence the Vice-President shall be *ex-officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

44. Three members of the Committee shall form a *quorum* for the transaction of business.

45. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of

the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

46. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

47. Without prejudice to the general powers conferred by Article 46 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, establishment and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient.

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immovable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem

necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the moneys of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future).

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

Secretary.

48. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

49. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

50. General Meetings of the Chamber shall be held at least once in every year and not more than fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General

Meetings; all other General Meetings shall be called Special General Meetings.

51. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten members of the Chamber, forthwith proceed to convene a Special General Meeting.

52. Any requisition made by the members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

53. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

54. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

55. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

56. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

PROCEEDINGS OF GENERAL MEETINGS.

57. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents, ought to be transacted at an Annual General Meeting.

58. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

59. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

60. Three members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Members present personally and entitled to vote.

61. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

62. At any adjourned meeting the members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters which could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

63. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

64. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

65. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

66. At every General Meeting all questions shall be determined immediately by a show of hands.

67. A declaration by the Chairman of any General Meeting that a resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact

without proof of the number or proportion of the votes recorded in favour of or against such resolution.

68. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

69. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

70. Three months' notice at the least, specifying the place, the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

VOTES OF MEMBERS.

71. Every Member shall have one vote.

72. Any number of representatives of a firm registered as a Member in its conventional name or of any joint-stock company or other corporation registered as a Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

MINUTES.

73. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee;

(*c*) Of all orders made by the Committee and any Sub-Committee;

(*d*) Of all resolutions and proceedings of General Meetings and of meetings of the Committee and any Sub-Committee;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

74. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

75. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and books of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee, or by the Chamber in General Meeting.

76. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last

preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

77. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement, report and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

78. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every member of the Chamber in the manner in which notices are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection of members during a period of at least seven days before the meeting.

AUDIT.

79. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and Balance Sheet ascertained by one or more Auditor or Auditors.

80. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any member of the Chamber, appoint an Auditor for the

current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or office and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(*c*) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting unless notice of intention to nominate such person to the office of Auditor shall have been given by a member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that, if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(*d*) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the members

in General Meeting in which case the members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

81 The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

82. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

83. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

(*b*) Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

84. The balance sheet shall be signed on behalf of the Committee by two of the members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

85. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Wherever any such error is discovered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

Notices.

86. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

87. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

Seal.

88. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

89. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce. Dated this 21st day of May, 1921.

By-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay*.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924).

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

*These by-laws also apply to the election of the Chamber's representatives on the Bombay Improvements Committee, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee the same course shall be followed in the appointment of a substitute.

By-Laws of the Bombay Chamber of Commerce to regulate the Arbitrations of Commercial Disputes by the Chamber.

(Adopted at a Special General Meeting of the Chamber held on the 20th March 1929).

1. In these By-Laws and in the Schedule annexed hereto—

(1) "The Chamber" means the Chamber of Commerce, Bombay.

(2) "The Committee" means the Committee for the time being of the Chamber.

(3) "The Secretary" means the Secretary for the time being of the Chamber.

2 The Committee shall, as and when necessary, make a list of such members, assistants to members, and other persons as shall, in the opinion of the Committee, be qualified and as shall have signified their willingness to act as arbitrators and/or umpires, and may add to or withdraw names from such list at their discretion.

3. When two members of the Chamber, or when one member and a party who is not a member, or when two parties who are not members have agreed to refer disputes to arbitration under the rules of the Chamber, the Committee will upon receipt of (1) the contract or true copy thereof under which the submission is made and (2) a requisition on the form which may from time to time be prescribed by the Committee, forthwith appoint through the Secretary, two arbitrators to act accordingly.

4. The appointment of the arbitrators shall be recorded on a form prescribed by the Committee and notice that the appointment has been made shall be given to both parties by the Secretary. Such notice shall not include the names of the arbitrators who have been appointed.

5. Prior to accepting appointment, arbitrators shall not be given any details of the names of the parties but only the nature of the goods concerned in the dispute, in which they are invited to act as arbitrators.

6. If the arbitrators fail to make their award within the prescribed time or fail to agree upon their award, or if the arbitrators make an award upon part only of the subject-matter of the reference, then and in any of the said cases the Committee shall appoint an umpire to enter on the reference in lieu of the arbitrators. The appointment of an umpire shall be recorded on a form prescribed by the Committee, and notice that the appointment has been made shall be given by the Secretary to the parties to the dispute, and to the arbitrators. These notices shall not include the name of the umpire.

7. If an arbitrator or umpire decline or fail to act or if he die or become incapable of acting, the Committee may substitute and appoint a new arbitrator or umpire in accordance with the provisions of the Indian Arbitration Act.

8. Where the requisition for the appointment of arbitrators is signed by one party only under a contract which includes a clause referring disputes to arbitration under the rules of the Chamber, the Secretary shall give notice of the receipt of such requisition to the other party and if such other party shall fail for seven clear days after the receipt of such notice to sign a requisition for the appointment of arbitrators the Committee will forthwith appoint, through the Secretary, one arbitrator to act as sole arbitrator in the reference and his award shall be binding on both parties as if he had been appointed by consent. During the said period of seven days the party in default shall be at liberty to submit particulars in writing of his contentions in regard to the dispute. The Committee may, at their discretion, enlarge the time for the appointment of a sole arbitrator or for submission of particulars.

9. Arbitrations under these rules shall be held in the rooms of the Chamber or at such other place as the arbitrators may decide and shall be conducted in accordance with the statutory provisions for the time being in force relating to arbitrations.

10. Only such oral evidence, if any, as the arbitrators may consider necessary will be taken.

11. All awards made by the arbitrators or an umpire appointed by the Chamber shall be as nearly as circumstances admit in forms prescribed by the Committee.

12. Upon receipt of an award of arbitrators or of an umpire the Secretary shall countersign it in token of the Chamber's authentification thereof. He shall forthwith give notice to both parties of the making and signing of the award and shall supply to each party a copy of the award but the names or name of the arbitrators or umpire shall not be disclosed on such copy and such non-disclosure shall not affect the validity of the award.

13. If either party to the submission request that the award be filed in Court, and if the said party pay the costs and charges of so filing the award the Secretary shall forthwith cause the award or a signed copy thereof to be so filed. The Secretary shall simultaneously give notice to the parties of the filing of the award.

14. The fees payable to the Chamber in respect of any arbitration held under the foregoing By-laws shall be in accordance with the scale laid down in the Schedule hereto.

15. The Arbitrators or umpire, as the case may be, shall direct in their award by whom the fees or any part thereof payable in respect of any arbitration held under these By-laws shall be paid.

16. Neither of the parties shall bring or prosecute any suit or proceeding whatever against the arbitrators or umpire or any of them for or in respect of the matters in dispute or any of them

or of the arbitration nor any such suit or proceeding (save the enforcement of the award) against the other party.

17. The following Rules 18 to 27, having been inserted by agreement with the Native Piecegoods Merchants' Association, apply exclusively to disputes relating to the quality or outturn of Piecegoods where one of the parties to the dispute is a member of the Association. Rules 1 to 16 also apply to such disputes when they are not inconsistent with Rules 18 to 27.

18. In disputes relating to the quality or outturn of piecegoods the reference shall be considered as a reference to survey and arbitrators appointed shall be known and act as surveyors.

19. In disputes relating to the quality or outturn of piecegoods each reference to survey shall be dealt with alternately in methods (*a*) and (*b*) specified below.

(*a*) The Committee shall through the Secretary appoint two surveyors one from the list provided for in Rule 2 and the other from the list furnished to the Committee by the Bombay Native Piecegoods Merchants' Association ;

or

(*b*) The Committee shall through the Secretary request the Bombay Native Piecegoods Merchants' Association to select two names, one from the list provided for in Rule 2 and one from a list furnished to the Committee by the Bombay Native Piecegoods Merchants' Association with an alternative name from each list, and on such selection the Committee shall appoint two of the persons so named, one from each list, the alternative being appointed only when the first named person is not available.

20. Every second umpire in such disputes shall ordinarily be selected from the list of umpires furnished by the Bombay

Native Piecegoods Merchants' Association and the Chamber undertakes to act fairly in this appointment as between the Chamber and the Native Piecegoods Merchants' Association.

(*a*) In cases where it is considered that special expert knowledge is required the Chamber has the right to appoint an umpire who may not necessarily be on the official list of umpires.

21. The list provided for in Rule 2 in so far as disputes concerning the quality and outturn of piecegoods are concerned shall not exceed thirty names as surveyors and the list furnished by the Bombay Native Piecegoods Merchants' Association similarly shall not exceed thirty names as surveyors and each list shall provide not less than six nor more than twelve as umpires.

22. In cases where both surveyors agree as to the buyer's right to more or less compensation as regards the complaint made but the only point of disagreement is the amount of the compensation the umpire shall award the amount of compensation payable, such amount to be within the limits awarded by the surveyors, if the surveyors make differing awards as to compensation, otherwise within the discretion of the umpire.

23. It is to be understood that in the event of its being proved to the satisfaction of the surveyors that the importing house had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance awarded by the surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance awarded by the surveyors, then the whole cost of the survey shall fall on the importing house.

24. The parties to any dispute shall state at the time of making their submission if they wish to give oral evidence, but only such oral evidence shall be allowed by the surveyors as is relevant to the subject-matter of the survey.

25. The Bombay Native Piecegoods Merchants' Association shall be provided periodically with copies of awards and with a list of surveyors and umpires appointed in disputes relating to piecegoods.

26. In all cases the decision of an umpire shall be final.

27. Six months' notice in writing shall be given by either party before the agreement between the Bombay Native Piecegoods Merchants' Association and the Chamber, under which these rules are accepted, can be terminated.

SCHEDULE.

Scale of Fees.

1. The following fees, to be remitted to the Secretary of the Chamber at the same time as the application for the appointment of arbitrators and umpires is made, will be charged :—

(*a*) A fee of Rs. 25 for each arbitrator and umpire (*i.e.* Rs. 75). The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee for the arbitrators or umpire, to be fixed by the Committee.

(*b*) When one or both parties to the dispute are members of the Chamber or members of the Bombay Native Piecegoods Merchants' Association, an additional fee of Rs. 10 will be charged for the Chamber's services.

(*c*) When neither party to the dispute is a member of the Chamber nor a member of the Bombay Native Piecegoods Merchants' Association an additional fee of Rs. 30 will be charged for the Chamber's services.

(*d*) In addition to the fees stated above a further sum of Rs. 20 shall be paid to cover the cost of the stamp

duty, if any, payable on the award. Should the cost of the stamp amount to less than Rs. 20 the difference will be refunded.

(*e*) In the event of the arbitration not being proceeded with, the fees deposited will, with the exception of the Chamber's fee, be refunded.

(*f*) In the event of an umpire not being appointed the sum of Rs. 25 will be refunded.

2. In all cases where the arbitrators or umpire appointed by the Chamber decide that the dispute is not capable of being adjudicated in the rooms of the Chamber each arbitrator or umpire shall be entitled to an extra fee of Rs. 10 to cover his expenses.

Rules regarding Committees of Arbitration.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber the latter will take it into consideration and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custom of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Provident Fund Rules.

1. The Fund shall be called THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

2. These Rules were adopted at a Meeting of the Committee of the Chamber held on the 10th June 1931 under *Article* 49 (*m* of the *Articles of Association of the Chamber* and shall come into operation on the first day of July 1931 in substitution of all previous rules of the Fund which are hereby cancelled.

3. In these rules unless there is something repugnant in the subject or context :—

The " Chamber" means the Bombay Chamber of Commerce.

The " Committee " means the Committee for the time being of the Bombay Chamber of Commerce.

The Act means the *Indian Income Tax* (*Provident Fund*) *Relief Act XII of* 1929 or any statutory modification thereof or any other Act for the time being regulating private Provident Funds.

" Salary " or " Pay " means the fixed monthly salary received by each employee from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employee by any means outside his fixed ascertained salary.

The " Trustees " means the persons by whom or in whose names the Fund shall for the time being be held or invested as Trustees of the Fund.

" Member " means any person in the service of the Chamber who is also a subscriber to the Fund.

4. The object of the Fund shall be to provide every member with a sum of money on the termination of his service with the Chamber the amount of which will be ascertainable according to these rules.

5. The Committee shall forthwith nominate not less than two persons to act as the Trustees of the Fund and shall forthwith transfer to the Trustees all securities now standing in the name of the BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND and representing monies to the credit of the Provident Fund of the Chamber and shall also forthwith pay to the Trustees all cash in the hands of the Chamber or the Committee representing uninvested monies held to the credit of the said Fund. On the death or resignation of any Trustee, the Committee may and if there shall be only one continuing Trustee shall nominate another Trustee in his place.

6. The Committee shall from time to time pay to the Trustees for the credit of the Fund, all monies received or payable by the Chamber under these Rules for the credit of the Fund, and all monies for the time being held by the Trustees for the credit of the Fund shall be dealt with only in accordance with these rules.

7. The Trustees shall from time to time under the authority of a resolution of the Committee, pay to such person or persons as may be entitled to the same, such sum or sums as such person or persons may be entitled to according to these rules.

8. The Fund shall, except as to any monies immediately required, be invested by the Trustees in accordance with the provisions of the Act and any rules framed thereunder. The Trustees may, with the approval of the Committee, vary or transpose such investments for others of the nature hereinbefore authorised.

Until realisation, such investments shall be valued for all purposes at their cost price without taking depreciation or appreciation into account. Any profits from investments of the

monies of the Fund on their realisation shall be transferred to a separate account to be styled " Lapses and Forfeiture Account", the amounts in such account to be utilised as provided in Rule 27.

9. The Fund shall be under the control of the Committee whose decision, with reference to all matters and questions arising under or out of these rules so long as that decision does not involve a revocation of the trust constituted under Rule 5 hereof, shall be final and binding on all members or their representatives.

10. The Committee shall have power to charge to the Fund any necessary expenses of management.

11. Every employee in the service of the Chamber on the 1st July 1931 who shall have been a member prior to that date shall continue to be a member under these rules, and shall be bound thereby.

12. Every employee who shall enter the service of the Chamber on or after the 1st July 1931 on a monthly salary of Rs. 50 or upwards, shall forthwith become a member and shall sign an agreement in the form annexed to these rules.

13. Every member shall contribute $8\frac{1}{3}$ per cent. of his salary to the Fund.

14. The Committee shall have power to deduct from the pay of any member on the last day of each month, such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 6.

15. The Chamber will, on the 30th June and 31st December in each year, contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days respectively.

16. The contribution of any employee who shall be absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed to him during such absence, but

any employee shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employee shall have obtained leave or furlough.

17. The sums from time to time subscribed by each member under Rule 13 shall forthwith, on payment thereof, be credited to his personal account, and all sums contributed by the Chamber under Rule 15 shall so soon as may be after the 30th June and 31st December in each year be divided amongst the members by crediting to each member in his personal account, a sum equivalent to the amount subscribed by such member during the half year preceding such 30th June and 31st December.

18 An account of the Fund in the form prescribed by the Act and any rules framed thereunder shall be maintained, and the account of each member shall be made up as soon as may be after the 31st December in each year and the income for the year from the investments of the Fund shall, after deduction of any expenses which the Committee may decide under Rule 10 to charge to the Fund, be credited to the members in their accounts in proportion to the capital amount standing to the credit of each member in his account at the 31st day of December. A summary or abstract of his account as at each 31st December shall, as soon as conveniently possible thereafter, be sent to each member.

19. No member nor any person or persons claiming under or through him shall be entitled to claim payment of any money out of the Fund, except as is by these rules expressly provided.

20. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

21. If any member shall at any time while in the service of the Chamber be dismissed for misconduct or shall voluntarily

leave his employment otherwise than on account of ill health or other unavoidable cause before completion of a service of fifteen years, he shall be entitled to receive the amount of his own contributions only with interest thereon. The contributions made by the Chamber to the individual account of such member and the interest credited in respect thereof (both simple and compound) shall be recoverable by the Chamber, but the Committee may, at their discretion, pay any part or the whole of such contributions and the interest thereon to the member or may direct the Trustees to credit such amount, to the Lapses and Forfeiture account.

22. In the event of retirement of a member after completion of 15 years' service with the Chamber, he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber with all interest thereon.

23. On the death of a member, the full amount standing to his credit, including his share of the contributions of the Chamber shall be payable without deduction, irrespective of the period for which the member may have served.

24. Each member shall, when becoming a member, nominate any person to whom the amount at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged, and may from time to time change such nomination. In the event of the death during the life of the member of any person who shall have been nominated under the rule last hereinbefore contained or in the event of such nomination having been revoked, the member shall forthwith nominate and appoint another person in place of the nominee so dying or whose nomination shall have been revoked as aforesaid.

25. If any person who shall have been nominated by the member shall at the time of his nomination be a minor, the member must at the time of such nomination as aforesaid appoint a person of full age who is capable of giving a legal discharge and

to whom the amount standing to the credit of the member is to be paid for and on behalf of the person so nominated if the said person so nominated as aforesaid shall be a minor at the time of the decease of such member, and the receipt of such person shall, during the minority of the person so nominated as aforesaid, be a good discharge to the Chamber, the Committee and the Trustees.

26. On the death of a member who shall not have made a nomination in accordance with *Rules* 24 *and* 25 or in the event of the person nominated dying before the member and no fresh nomination having been made, the full amount standing at his credit including his share of the contributions of the Chamber, shall be paid at the discretion of the Committee to his heirs, executors or administrators irrespective of the period for which the member may have served and such payment shall be a good discharge to the Trustees, the Committee and the Chamber against all claims whatsoever in respect of the said Fund by anyone whomsoever claiming through the said deceased member.

27. All balances which may remain unclaimed after a period of five years shall be transferred to the "Lapses and Forfeiture" account to be utilized by the Trustees primarily to meet the depreciation (if any) in the investments for the time being representing monies of the Fund, and secondly for the benefit of members, or retired members or their dependants or the dependants of deceased members, or of any such persons collectively, in such manner under such circumstances and to such extent as the Committee may at their discretion deem fit.

28. The Trustees shall have power, by the direction of the Committee, to permit withdrawals by members for any of the purposes following, that is to say :—

(1) To pay the expenses incurred in connection with the illness of a member or his family.

(2) To pay expenses in connection with any marriages, funerals or ceremonies which by the religion of the member it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

(3) To pay for the passage oversea of the member or any member of his family.

(4) To pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the Fund and that the receipts granted by the Insurance Company for the premia are from time to time handed over to the trustees for inspection by the Income-tax Officer.

29. Withdrawals permitted under Rule 28 shall not exceed the amount permitted by the Act and any Rules framed thereunder.

30. A second withdrawal shall not be permitted until the sum first withdrawn has been fully paid.

31. Withdrawals shall be repaid in the manner prescribed by the Act and any rules framed thereunder.

32. The Chamber shall deduct any amounts required for repayment of a withdrawal from the salary of a member and pay them to the Trustees. The deduction will commence from the first monthly payment made after the withdrawal, or in the case of a member on leave without pay, from the first monthly payment made after his return to duty.

33. The accumulated balance due to a member shall be payable on the day he ceases to be a member and interest up to the date on which payment is made, shall be paid. In the event of a member ceasing to be a member before the income for the year in which he ceases to be a member has been ascertained, the Committee shall estimate and determine the amount which shall be credited in such member's account as interest for such year or portion thereof and the amount so credited shall be accepted as correct for all the purposes of this rule. In addition to interest credited under this rule, interest shall be allowed at such rate as the Committee shall determine on any sums payable

out of the Fund under these Rules from the date such sums become payable until payment or the expiration of 3 months whichever shall first occur.

34. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither any member nor any other person shall have any claim upon the Trustees or the Committee or the Chamber in respect thereof.

35. The accounts of the Fund shall be audited yearly.

36. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the proceeds of the sale of the securities and all other monies of the Fund will be distributed among the members in proportion to the amounts standing to the credit of their accounts.

37. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Committee or Trustees shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and such portion of the accumulated balance due to such member so transferring or assigning his interest as aforesaid as represents the amount contributed by the Chamber with interest thereon shall forthwith be forfeited as from the date of such transfer or assignment and credited to the Lapses and Forfeiture account, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Committee or the Trustees or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be ordered to be paid into a Civil Court or be ordered to be withheld from such member such portion of the accumulated balance due to any member in respect of whom any prohibitory order attachment or process of a Civil Court has been served upon the Committee or the Trustees as aforesaid as represents the amount

contributed by the Chamber with interest thereon shall forthwith be forfeited as from the date when such prohibitory order attachment or process of a Civil Court has been served upon the Committee or the Trustees as aforesaid and credited to the Lapses and Forfeiture account. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or dependants.

38. If any member shall transfer or assign his interest in the Fund as aforesaid or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 37, the Chamber may forthwith cease all contributions to the Fund in respect of such member.

39. The Committee shall have the power after giving one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules, provided such alterations, amendments or additions do not infringe any statutory enactment from time to time in force or any rules framed thereunder or constitute a revocation of the Trust constituted under Rule 5 hereof and have obtained the approval of the Commissioner of Income-tax, Bombay Presidency.

FORM OF AGREEMENT (RULE 8).

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....

Name in full.....

Date of Birth.....

Nature of Appointment.....

Date of Joining Service.....

Salary per mensem, Rupees.....

Signature .....

Witness .....

Witness .....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(*Adopted at a Special General Meeting of the Chamber, held on the 24th September* 1924.)

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurement shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting, or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expense connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

(Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurement shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurer shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales	pies 6 per bale.
(*b*)	On Round Timber or Logs, each ..	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) packages of divers dimensions	annas 2 per package.
	Subject to a rebate of anna one per package on the Measurers certifying that the lot measured consisted of not less than 50 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel	annas 2 per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	
(*f*)	The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed	

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows:—

Length in feet and inches: As found with tape.

Breadth: The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth: ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than three Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agents or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each packet to be measured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken and shall give to the shipper or the owner, agent, or master of a vessel a certificate of the measurement so found and write thereon the word "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the " Protested Certificate " and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of Measurement Slips together with indelible pencil and carbon paper for making such slips in quadruplicate. The Measurer will hand to the shippers at the time of measurement the original and third carbon copy ; the first carbon copy will be handed to the ship agent's representative on demand and the second carbon copy will be retained for the Chamber's records.

Provided that when goods are shipped in boats for delivery alongside the said first carbon copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the General Meeting held on 9th August 1876, and amended at the Meeting held on

25th March 1918, regulating the payment in Bombay of Ship Freight Inward to Bombay, was further amended to read as follows:—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated be made at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's "Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the Annual General Meeting held on 21st February 1912, and amended at the Annual General Meeting held on the 25th March 1918, regarding ship freight outwards from Bombay payable in Bombay, was further amended to read as follows:—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

" That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections, and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

" That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim to the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

" That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

" That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on the 5th March 1924 :—

" That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be annas five per ton."

Claims for Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

" That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

" It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20" × 20" and ought not to contain more than 56 lbs."

Bombay Tonnage Schedule.

(At the special general meeting of the Chamber held on Wednesday, the 24th of September 1924, *the tonnage schedule printed below was adopted with effect from the* 1st *October* 1924, *in supersession of all tonnage schedules in force at Bombay before that date).*

The tonnage scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., dead weight.

Cylindrical packages that weigh less than 20 cwts. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the following schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Articles.	To the Ton.
Ajwan (Weed) seed, in bags	11 cwt.
Almonds shelled	10 cwt.
Do. unshelled	8 cwt.
Aloes, in kegs	40 c. ft.
Alum, in bags	16 cwt.
Angoor	13 cwt.
Annatto, in cases	40 c. ft.
Apricots or Jardaloo	13 cwt.
Arrowroot, in cases	40 c. ft.

Articles.	To the Ton.
Asafoetida, in cases	40 c. ft.
Bajree, in bags	18 cwt.
Barley, in bags	16 cwt.
Beans, Arad, Oorid or Toor	17 cwt.
Bees' Wax, in cases	40 c. ft.
Betelnut, in bags	13 cwt.
Blackwood, in straight square logs	40 c. ft.
Do. otherwise	16 cwt.
* Bones, crushed, $\frac{3}{4}''$ mesh	13 cwt.
Do. $\frac{1}{2}''$ mesh	14 cwt.
Do. $\frac{5}{16}''$ mesh	15 cwt.
Bone meal, $\frac{3}{32}''$ mesh	20 cwt.
Borax, in cases	40 c. ft.
Do. in bags	16 cwt.
Bran, pressed in bags (of $45\frac{1}{2}'' \times 25''$ weighing not less than 140 lbs.)	10 cwt.
Bran, in bags (unpressed)	9 cwt.
Bullion	*ad valorem.*
Camphor, in cases	40 c. ft.
Canes, Rattans, in bundles	13 cwt.
Cardamoms, in bundles	40 c. ft.
Casein powder, in bags	13 cwt.
Cashew nuts, in cases	40 c. ft.
Cassia Lignea, Fistula, and Buds	40 c. ft.
Castor Seed, Bold Cawnpore	10 cwt.
Do. small	12 cwt.
Chasum	8 cwt.
Chillies, in bags	4 cwt.
Do. in borras	40 c. ft.

* Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which test 90 per cent. of a fair sample passes.

Articles.	To the Ton.
China Root, in cases	40 c. ft.
Cigars	40 c. ft.
Cinchona bark	10 cwt.
Cinnamon, in bales or cases	40 c. ft.
Cloves, in cases	40 c. ft.
Do. in bags or frazils	8 cwt.
Coculus Indicus, in bags	13 cwt.
Cocum, in bags	10 cwt.
Coffee, in cases	40 c. ft.
Do. in bags or frazils	14 cwt.
Coir, in bales	40 c. ft.
Do. in bundles or loose	5 cwt.
Do. Rope, in coils	40 c. ft.
Colocynth, in cases	40 c. ft.
Colombo Root, in bags	8 cwt.
Copra, in robbins or bags	8 cwt.
Copra cut, in bags	10 cwt.
Corriander Seed	10 cwt.
Costus root (Ooplate)	10 cwt.
Cotton Seed	13 cwt.
Cotton, in bales	40 c. ft.
Cowries, in cases	40 c. ft.
Do. in bags	16 cwt.
Cubebs	10 cwt.
Cummin Seed (Jeera), in bags	11 cwt.
Cutch or Terra Japonica, in bags or baskets	13 cwt.
Cuttlefish	4 cwt.
Dates, wet	16 cwt.
Do. dry	13 cwt.
Dhall, crushed, in bags	17 cwt.
Dillseed (Aniseed or Soowa seed)	10 cwt.
Divi-divi	13 cwt.

Articles.	To the Ton.
Dragons' Blood, in cases	40 c. ft.
Ebony, square and straight	40 c. ft.
Do. otherwise	16 cwt.
Elephants' Teeth, in cases	40 c. ft.
Do. in bundles..	14 cwt.
Do. loose	16 cwt.
Fennel Seed	10 cwt.
Fenugreek or Methi Seed	17 cwt.
Flour, in bags	18 cwt.
Do. middlings, or sharps, in bags	12 cwt.
Galingals	10 cwt.
Galls, in bags	13 cwt.
Do. in cases	40 c. ft.
Ganja	5 cwt.
Garlic	8 cwt.
Ghandi medicine	10 cwt.
Gingelly or Teel Seed	14 cwt.
Ginger, dry, in cases	40 c. ft.
Do. in bags	10 cwt.
Gram, in bags	18 cwt.
Groundnuts, shelled	14 cwt.
Do. unshelled	6 cwt.
Gums, of all kinds, in cases	40 c. ft.
Gum Olibanum or Googal, in bags	13 cwt.
Do. Persian, in double bags	17 cwt.
Do. Arabic, Tragacanth, in double bags	17 cwt.
Hemp, in bales	40 c. ft.
Do. loose or in bundles	5 cwt.
Hides and Skins, in bales, bundles or casks ..	40 c. ft.
Horns, Buffalo or Cow, loose	13 cwt.
Do. do. in bundles or bags.. ..	6 cwt.
Do. Deer, loose	6 cwt.

Articles.	To the Ton.
Horn Tips, of any kind	13 cwt.
Indigo, in cases	40 c. ft.
Iron, of all sorts	20 cwt.
Jackwood	40 c. ft.
Jaggery	18 cwt.
Jambul Seed	10 cwt.
Jestimud or Liquorice	18 cwt.
Jowaree, in bags	17 cwt.
Kangseed, in bags	16 cwt.
Khismis or Raisins, in cases	40 c. ft.
Lac Dye, in shells or cases	40 c. ft.
Lac Seed	10 cwt.
Lang, in bags	18 cwt.
Do. crushed, in bags	17 cwt.
Linseed, in bags	16 cwt.
Mace, in cases	40 c. ft.
Maize, in bags	16 cwt.
Mother-o'-Pearl, in tins or cases	40 c. ft.
Do. in bags	16 cwt.
Mowrah flowers	18 cwt.
Do. Seed, in bags	13 cwt.
Munjeet or Madder Root, in cases or bales	40 c. ft.
Do. in bundles or bags	8 cwt.
Musk, in cases	40 c. ft.
Mussoor (Lentils), in bags	19 cwt.
Mustard Seed	15 cwt.
Myrabolams, uncrushed, in bags	14 cwt.
Do. crushed, in bags	11 cwt.
Myrabolam Powder	15 cwt.
Niger Seed	14 cwt.
Nutmegs, in cases	40 c. ft.
Nux Vomica, in cases	40 c. ft.

Articles.	To the Ton.
Nux Vomica, in bags	13 cwt.
Oats	12 cwt.
Oil, of any kind, in casks, tins or cases	40 c. ft.
Oil Cake, expeller	16 cwt.
Do. rotary or ghanny	15 cwt.
Do. hydraulic pressed	16 cwt.
Do. powder	16 cwt.
Opium	per chest.
Paddy, in bags..	13 cwt.
Pepper, in bags	13 cwt
Peas	17 cwt.
Pimento	12 cwt.
Pistachio nuts	10 cwt.
Plumbago, in bags	16 cwt.
Pollards, in bags	10 cwt.
Poppy Seed, in bags	13 cwt.
Rape Seed	15 cwt.
Rattans Canes, in bundles	13 cwt.
Do. ground	13 cwt.
Red Wood	13 cwt.
Rice, in bags	18 cwt.
Rosin	10 cwt.
Safflower, in cases or bales	40 c. ft.
Do. in bags	8 cwt.
Safflower Seed (Kurdi Seed or Kasumba), in bags	13 cwt.
Sago, in cases	40 c. ft.
Sal Ammoniac, in cases	40 c. ft.
Do. in bags	15 cwt.
Salt	28 Indian maunds of 82 lbs.

Articles.	To the Ton.
Saltpetre	20 cwt.
Sandalwood and Sapanwood	9 cwt.
Do. roots and chips	7 cwt.
Sealing Wax, in cases	40 c. ft.
Senna, in bags	5 cwt.
Do. in bales	40 c. ft.
Shells, rough, in bags	16 cwt.
Silk, in bales	8 cwt.
Do. in cases	40 c. ft.
Soap, in cases	40 c. ft.
Soap nuts	10 cwt.
Sugar, in double bags	19 cwt.
Talc	16 cwt.
Tallow	40 c. ft
Tamarind	15 cwt.
Tea, in chests	40 c. ft.
Timber	40 c. ft.
Tobacco, in bales	40 c. ft.
Tortoise Shells, in chests	40 c. ft.
Turmeric, in bags	11 cwt.
Tutenague	16 cwt.
Whanghees (*vide* Canes)	13 cwt.
Wheat	18 cwt.
Wines and Spirits, in casks or cases	40 c. ft.
Wool, in bales	40 c. ft.
Zedoary	16 cwt.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1½
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ..	1
6.	On the sale or purchase of treasure or bullion ..	1/16
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	1/16

		Per cent.
14.	On effecting remittances by Bills of Exchange ..	$\frac{1}{16}$
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another..	$\frac{1}{2}$
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	$\frac{1}{4}$
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent	1
18.	On debts when a process at law or by arbitration is necessary	$2\frac{1}{2}$
19.	On debts when recovered without process of law or arbitration	$2\frac{1}{2}$
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	$2\frac{1}{2}$
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	$\frac{1}{2}$
23.	On bills of exchange returned, noted or protested ..	$\frac{1}{4}$
24.	On granting and cashing letters of credit	$\frac{1}{2}$
25.	On depositing Government Paper as security for constituents	$\frac{1}{2}$
26.	On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000	$\frac{1}{64}$

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be $2\frac{1}{2}$ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Per cent.

Shipping Business.

28. On procuring freight 2½
"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers."
Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

29. On collecting freight 2½

30. On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party.. .. 2½

31. On shipping goods of every description on which no commission for the purchase has been charged .. 1

32. On shipping treasure, bullion and jewellery .. ..

33. On ship's disbursements when not in funds 1

34. On account of passage-money, whether the same passes through the Agent's hands or not 5

35. For executing orders to Charter or engage Tonnage in Bombay or at outports 2½

36. On realising Bottomry Bonds or negotiating any loan on *respondentia* 1

37. On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold 1

	Per cent.
If Opium, Indigo, Raw Silk or Silk Goods	½
If Treasure, Precious Stones or Jewellery	¼
38. On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 *of the General Rates o Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING.		Rs. a. p.
A	Animals for Public Gardens in India	....	Free
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0

NOTE.—Under the sanction of Government, with effect from 1st November 1930 and until further notice a surtax of 50 per cent. is leviable on all charges made under this Scale of Rates with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Wharfage charges for liquid fuel and kerosene oil.
Wharfage charges for passengers' unmanifested baggage—Section I, Item 2C.
Charges for double tally of coast cargoes.
The extra fees leviable under Section III, on Passengers' baggage, classified under Item 2C of Section I.
Charges for services of divers leviable under Section XA (*e*).
Charges for hire of Tank Barge leviable under Section XA (*l*).
Charges for miscellaneous services leviable under Section XC (*j*) 1, 2 and 3.
Charges under Section XII (*b*) (*b*).

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
F	Cows, buffaloes and bullocks ..	Each.	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	....	Free
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese..	,,	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers ..	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver cloth, braid, thread, lametta, real and imitation	*Ad valorem* Import	⅛% with minimum charge of 1 8 0 per package.
		Export Package	1 8 0
C	Baggage, passengers', unmanifested (excluding baggage, accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports but not the Port of Aden) ..	Package.	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
2	APPAREL—*contd.*		Rs. a. p.
D	Baggage, passengers', travelling between Bombay and Indian and Persian Gulf Ports regarded as *bona fide* ..	..	Free
E	Baggage, passengers', unmanifested and not regarded as *bonafide*.	on actual classification.	
	NOTE.—When the levy of wharfage on actual classification as indexed cannot in the opinion of the Dock Manager be applied, owing to the miscellaneous character of the contents of packages such baggage will be charged	Package Cart load	0 2 0 0 8 0
F	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	...
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	...
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
3	ARMS AND AMMUNITION—*contd.*		Rs. a. p.
D	Lead short	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases.	,,	0 8 0
C	Brushes and brooms, etc., loose ..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL—*contd.*		
C	Building stone, roofing felt, roofing slates and materials not enumerated	Ton	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0
10	CARRIAGES, CARTS, AND BICYCLES.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts not otherwise enumerated unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	CARRIAGES, CARTS AND BICYCLES. —*contd.*		
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Wheel barrows	Each	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds in liquid form..	Case	0 8 0
B	,, ,, ,, ,, ..	½ Case	0 6 0
C	,, ,, ,, in drums..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
	CLOCKS, WATCHES AND OTHER TIME PIECES—*contd.*		Rs. a. p.
C	Watches, gold and silver ..	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8-0 Per package
		Export	
		Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	,,	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods over 40 c. ft.	,,	0 12 0
C	Cotton, raw, Indian pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
D (*a*)	Cotton, raw, American or other pressed bales of 270 lbs. and under	Bale	0 8 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra.	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	,,	0 6 0
H	Waste, cotton, twist	Bale	0 6 0
I	Kapok or Sawree cotton, in bags, bundles or packages of 1 cwt. and under	Package	0 2 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	,, foreign	Cwt.	0 4 0
D	Gallnuts, myrobalans	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		Rs. a. p.
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	..
C	Chalk, talc, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay in casks	,,	2 0 0
D (*a*)	China clay in bulk provided that discharge is effected direct into open wagons	,,	1 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubes, etc...	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass, window	,,	0 3 0
I	,, plate and sheet	..	0 8 0
J	Glass and earthenware, porcelain, chinaware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
22	FIREWORKS OF ALL KINDS.		Rs. a. p.
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	,,	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	,,	0 6 0
C	Hose	,,	0 12 0
D	Tarpaulins, new	,,	0 12 0
E	,, old	,,	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts (subject to a minimum of Re. 0-2-0 per bag)	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles, and wet dates in baskets from the Persian Gulf only	,,	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	,,	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 8 0
F	Fruits, fresh, in bulk	Cartload	0 13 0
G	Groundnuts	Ton	1 2 0
H	Hops	Package	0 0 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc. ..	Ton Cartload Coolie-load	1 0 0 0 12 0 0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
25	FURNITURE AND CABIN WARE.		Rs. a. p.
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28.	Case Crate or Bundle Cask	0 4 0 0 8 0 0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries, provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	„ „	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	„	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	„	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Tyres, rubber, unpacked	Each	0 2 0
J	Tyre containing tube, unpacked	„	0 2 6
K	Waterproof cloth	Package	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	2 4 0
B	Package 3 and not exceeding 5 tons	..	2 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	Ton	3 0 0
D	Package over 8 and not exceeding 11 tons	,,	4 0 0
E	Package over 11 and not exceeding 15 tons	,,	5 0 0
F	Packages over 15 and not exceeding 100 tons	,,	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 (except single items weighing 30 tons and over and unpacked boilers, which will be charged on dead-weight) will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead-weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
A	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
B	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30 & 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, if 20 & under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, 80 c. ft. & over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	¼ % 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
35	IRONMONGERY, CUTLERY AND HARDWARE—*contd.*		
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 4 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask	1 2 0
		Crate	0 14 0
		Package	0 9 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	$\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	„ „ „ „ imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	$\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		Rs. a. p.
D	Jewellery and pearls, imitation.	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	$\frac{1}{8}$% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	„ pieces and bags and hessians gunny cloth ..	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	„ pressed	Bale	0 6 0
E	„ unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	„	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	„ imitation..	Package	0 8 0
E	Portmanteaux, bags and trunks..	„	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, Malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or roll	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead.	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kilderkin.	0 4 0
D	,, ,, ,, ..	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon.	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	,,	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, crate or package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— (*a*) Generators .. .. (*b*) Motors .. .. (*c*) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (*a*) Aerated water machinery .. .. (*b*) Agricultural .. (*c*) Boilers .. .. (*d*) Metal working machinery .. (*e*) Mining machinery .. (*f*) Oil crushing and refining machinery .. .. (*g*) Paper mill machinery .. .. (*h*) Rice and flour mill machinery .. .. (*i*) Refrigerating machinery .. .. (*j*) Saw mill and wood working machinery	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		
B	(*k*) Sugar, tea and textile machinery	Ton	2 0 0
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories	Package.	0 8 0
E	Typewriters, duplicators and accessories	,,	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the deadweight is chargeable.		
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED ..	Ton	1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
45 A	VENEERS, SPLINTS AND MATERIALS (NOT OTHERWISE ENUMERATED) FOR MANUFACTURE OF MATCHES AND MATCH BOXES	Ton	Rs. a. p. 2 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—If within 6 months from date of shipment, shippers furnish the Docks Manager with certificates of ore outturned at destination, a rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.* annas per ton, or alternatively if Port Trust Railway weighment certificates are produced, wharfage will be levied at 8 annas per ton forthwith on the quantities shown in the certificates, no subsequent adjustment on out-turn certificates being allowed.		Rs. a. p.
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	,,	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	,, ,, ..	Case or Cask	0 4 0
C	All non-alcoholic beverages ..	,,	0 4 0
48	MOTOR VEHICLES, MOTOR BODIES, MOTOR CHASSIS AND MOTOR PARTS, NOT OTHERWISE ENUMERATED.		
A	Packed in cases and crates or bundles and weighing singly up to 1½ tons d. w.	Ton	2 0 0
B	Packed in cases and exceeding singly 1½ tons d. w.	,,	Item 30.
C	Unpacked and weighing singly up to 1 ton d. w.	Ton Import Each Export	2 0 0 7 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
48	MOTOR VEHICLES, MOTOR BODIES, MOTOR CHASSIS AND MOTOR PARTS, NOT OTHERWISE ENUMERATD—*contd.*		
D	Unpacked and exceeding singly 1 ton d. w.	Ton Import Each Export	2 0 0 10 0 0
E	,, ,, ,, 1½ ,, ...	Ton Import Item 30 Each Export	15 0 0
F	,, ,, ,, 2 ,, ..	Ton Import Item 30 Each Export	20 0 0
G	Motor cars, unpacked and *bona-fide* owned by and accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports (but not the Port of Aden) and not stored in the Dock	Each	7 8 0
H	Motor cycles, side cars and scooters, packed.	,,	4 0 0
I	,, ,, ,, ,, ,, unpacked	,,	1 0 0
	NOTE.—(*a*) Unpacked motor vehicles and motor chassis will be accepted in the Docks for open storage only prior to shipment and will lie at shippers risk. (*b*) The export rates for unpacked motor vehicles, motor bodies, motor chassis		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
	MOTOR VEHICLES, MOTOR BODIES, MOTOR CHASSIS AND MOTOR PARTS, NOT OTHERWISE ENUMERATED—*concld.*		
	and motor parts not otherwise enumerated and the rates under Item 48-G apply to shipments to Ports in India, Burmah, Ceylon and the Persian Gulf; otherwise the import rates willbe chargie.		
	(*c*) Charges will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c. ft: wll be considered one ton, and the rate per ton will be that at which the deadweight is chargeable.		
49	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
49	NAVAL AND MILITARY STORES —*contd.*		Rs a. p.
C	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
50	OILS.		
A	Liquid fuel in bulk .. .	12 Imperial gallons	0 1 6
B	,, ,, in casks or drums ..		
C	Oils, Lubricating in bulk discharged into the Trustees' Oil Pipe	Ton.	1 8 0
D	Oils, vegetable, mineral and animal, in tins, drums or cases under 3 cwts.	Imperial gallon	0 0 3½
E	Oils, vegetable, mineral and animal, in casks or drums of 3 cwts. or over	Ton.	1 8 0
F	Oils, kerosene, in tins, drums or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosene, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable mineral, and animal oils, imported or exported, in bottles, will be charged under Item No. 18B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
51	OIL-CAKES	Ton.	1 4 0
52	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	,, ,, over 70 ,, ..	,,	1 4 0
53	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of.	0 2 0
54	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
55	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	,, ,, ...	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
56	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	„	1 0 0
57	PITCH, TAR AND DAMMER ..	Ton	2 0 0
58	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	„	0 4 0
C	„ „ unpacked ..	Dozen	0 4 0
D	„ „ for Public Gardens in India.	Free	
59	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
60	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER).		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
61	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
62	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	„ refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
63	SEEDS.		
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
64	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	„	2 0 0
B	„ „ in cases	Case	0 8 0
65	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons ..	Each	2 8 0
B	„ „ over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	„ foreign „	„	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	Ship, launch and boat gear loose ..	Cart-load	0 8 0
		Coolie-load.	0 2 0
66	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	„	1 0 0
67	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	„	0 12 0
68	SOAP.		
A	Soap, perfumed	„	0 8 0
B	„ bar and laundry	„	0 2 0
C	„ soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	„	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
69	SPECIE AND BULLION.		
A	Bullion and specie, gold and silver ..	Piece or Package.	0 12 0
B	Coins, other than „ „	Package	0 6 0
70	SPECIMENS, CURIOSITIES, MODELS, &c.	„	0 8 0
71	SPICES, &c. Betelnuts, cardamoms, cassia, chillies, cinnamon, cloves, ginger, nutmegs, pepper and otherwise unenumerated in bags	Ton	2 0 0
72	STARCH AND FARINA IN BAGS, CASKS, &c.	„	2 0 0
73	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates and Slate pencils, school ..	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds ..	Package up to $5\frac{1}{4}$ cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ..	Over $5\frac{1}{4}$ cwts.	0 12 0
E	Do. do. ..	Package up to 1 cwt.	0 3 0
F	Do. etc., packed in cardboard cartons not exceeding 50 lbs. in weight	Carton	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
74	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead-weight or ton of 40 c. ft.	2 4 0
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
75	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses ..	Ton	1 0 0
B	,, loaf or chopped	Package	0 4 0
76	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
77	TEA, BLACK AND GREEN	Package	0 4 0
78	TENTS AND PARTS THEREOF ..	..	1 0 0
79	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
80	TOILET REQUISITES	Case	0 8 0
81	TOYS, GAMES AND SPORTING REQUISITES	Package	0 8 0
82	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
83	VEGETABLE PRODUCTS (VANASPATTI) OR GHEE SUBSTITUTE—		
A	Vegetable Product or substitute for Ghee packed in tins ..	Package up to 42 lbs.	0 2 0
B	Do. do. ..	Package exceeding 42 lbs.	0 4 0
83	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	,,	0 4 0
84	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 12 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and Kerosene oil cases unmade.	Bundle Cask	0 2 0 0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle Cask.	0 4 0 0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
85	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft.	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0
D	Wool and hair, raw, pressed ..	Bale	0 6 0
E	,, ,, ,, waste ..	,,	0 6 0
F	All other articles made of wool or hair	Bale, Case or package	0 8 0
86	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	,, in cases, bundles and bales ..	,,	0 8 0
D	,, in drums and kegs.	,,	0 4 0
E	,, in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight ..	,,	
I	,, exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie-load.	0 2 0

SECTION I—*continued.*

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1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will ordinarily be assessed on the net weight of goods, as shown in the Customs Bills of Entry or Invoice ; but the Trustees shall nevertheless be at liberty to assess such charges on weights ascertained by their employees at the time of landing or any subsequent date.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed $1\frac{1}{2}$ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage per package according to the most remunerative classification applicable to any item of the contents ; when wharfage is levied on an *ad valorem* basis it will be assessed on the value of the relevant item only and not on the aggregate value of all items contained in the case.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (*c*) instead of wharfage.

9. On cargo overcarried and landed in the Docks and re-shipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied, except in respect of liquid fuel which shall be charged full import wharfage only.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 104, 105 and 106) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

16. The *bona fide* baggage of passengers consists of personal wearing apparel, household linen and personal effects as admitted by the Customs as *bona fide* baggage; but articles such as arms, ammunition, pearls, precious stones, pianos, pianolas, carriages, motor cars, motor cycles and other items enumerated on the reverse of the Customs Baggage Declaration Form are regarded as non-*bona fide* for the purpose of these rules.

17. Liquid fuel in bulk shipped for bunkers only will be charged half export wharfage, except as provided in Section I, Rule 10.

Small quantities of fuel oil discharged into Oil Companies barges for the purpose of clearing the pipe lines or for changing from one quality of fuel oil to another will not be liable to wharfage provided that the fuel oil so discharged is subsequently pumped back into the Trustees' fuel oil pipes.

N?B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA LYING BETWEEN AND INCLUSIVE OF MANGALORE IN THE SOUTH AND KARACHI IN THE NORTH.

EXTRA SPECIAL CLASS—4 *pies a maund, or* 9 *annas a ton.*

Cotton pressed.
Rice.

SPECIAL CLASS.—5⅓ *pies a maund, or* 12 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Firewood.
Grain, wheat, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1*st CLASS.*—7 *pies a maund, or* 15 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Jaggery.
Jute, pressed.

1*st CLASS.*—6 *pies a maund, or* 15 *annas a ton*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Whiting.
Wool, pressed.

2*nd CLASS.*—8 *pies a maund, or Re.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Cement.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir pressed.
Coir, rope, cordage and yarn.
Columba root.
Cordage and rope, hemp, Europe and Manila.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts, &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Re.* 1-2-0 *a ton*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.

3rd CLASS.—10 *pies a maund, or Re.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees' wax.
Betelnuts.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Copper sheets, slabs, ware and wire.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Re.* 1-6-0 *a ton*—concld.

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Iron, bar iron, hoops, scrap, sheets, etc.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Pearls, imitation.
Pepper and pepper roots.
Piece-goods, Cotton.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tinplates.
Tobacco, country and foreign.
Twist and yarn.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.
Yellow metal sheets, etc.
Zinc sheets, etc.

4th CLASS.—12 *pies a maund, or Re.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines.

4th CLASS.—12 *pies a maund, or Re.* 1-11-0 *a ton*—concld.

China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery
Fishmaws.
Groceries, Provisions and Oilmanstores, not specifically enumerated in this section.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned.
Toys.
Trunk and boxes.
Empty drums and tins of over one gallon capacity.
Turpentine.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi.
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avoirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82$\frac{2}{7}$ lbs.

Personal baggage accompanying passengers and regarded as *bona fide* will be passed free, but extra goods, unmanifested and not regarded as *bona fide* baggage will be charged the rate provided under Section I, Item 2 E.

Wharfage on sand and building materials discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder Scale of Rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges, &c.*, the rules laid down in the General Rate Book for the Wet Docks will apply.

Fractions of an anna.—In the total charges recovered in a chappa or bill under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The *Minimum charge* for any package shall not be less than *one anna.*

SECTION III.

Rents.

A.—Storage charges on goods in Docks transit sheds and yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

The day fixed as the General Landing Date for a vessel's cargo shall be counted as one of the Free days.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 118 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the "free days" an extra fee or charge calculated at the rate of half wharfage will be levied upon all goods until delivery is effected, as follows:—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule:—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I. Item 46-*C*, of this Schedule:—

One extra fee for the first 7 days, including Sundays and all Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied or every succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods shown as "excess" in outturns of vessels whose cargoes have been stored in the Docks, one-fourth of the single extra fees will be charged from the date of expiration of the free days to date of expiration of five days after submission of outturns. Single extra fees will then be levied for fifteen days, and thereafter double extras until date of delivery.

(*e*) On goods landed at the Docks and loaded into Railway wagons extra fees incurred may be waived, provided that the importer has submitted requisitions for wagons before expiry of the "free days" on completed Customs documents and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

Note.—The Docks Manager has discretionary power to carry forward to the next working day any Railway wagons supplied so late in the afternoon of the last free day as to render loading on that day to be impracticable in his opinion.

(*f*) Goods detained by the Customs Department for Special examination will be exempt from extra fees during such period of detention as may be certified by the Collector of Customs to be not attributable to any fault or negligence on the part of importers plus two working days. Certification by the Customs will be given by endorsement on relative duplicate copies of Bills of Entry.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		
(*c*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage *plus* ground rent from the date the goods were received in Docks.

Goods for Shipment.	Period free of rent.	How charged.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges *plus* rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agents' Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

Goods for Shipment.	Period free of rent.	How charged.
(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clauses (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the number of free days for charging rents Sundays and the Holidays enumerated in By-law No. 118 will be omitted.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards other than Docks transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem . . Rs. 50

(*b*) In the open yards and open sheds at owner's risk per 500 square feet per mensem .. .. ,, 30

As a special temporary measure—instead of the extra fees leviable under Section III, Rents, A. Imports,—Ground Rent charges as per note 4, Section II, Rents, of the Bunder Scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

Note.—The above charges are subject to a minimum calculated as for $\frac{1}{61}$ of 500 sq. feet per consignment.

C—Storage Charges on Goods in Docks Duty-Paid Warehouses.

Item	Description of Goods.	Charges.		
		Per	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
1	Apparel including boots and shoes	C. ft.	0 0 5	0 0 2
2	Bangles, glass	Case.	0 3 9	0 3 0
3	Books, book covers, manuscript, ruled and printed matter, including maps and charts	C. ft.	0 0 5	0 0 2
4	Brushes and brooms, and material for manufacture of	„	0 0 5	0 0 2
5	Building and engineering materials not made of metals	Ton.	0 9 0	0 3 0
6	Carpets, oil cloth and floor coverings	C. ft.	0 0 5	0 0 2
7	Carriages, carts, bicycles and parts thereof including motor car accessories	„	0 0 5	0 0 2
8	Chemicals and chemical products in cases ..	„	0 0 5	0 0 2
8A	Chemicals and chemical products in casks, kegs, drums and bags	Ton.	0 9 0	0 3 0
9	Clocks, watches and other time-pieces	C. ft.	0 0 5	0 0 2
10	Cordage and rope of all kinds	Ton.	0 9 0	0 3 0
11	Cork and corkwood sheets.	C. ft.	0 0 5	0 0 2
12	Cotton, articles made of, not otherwise enumerated	„	0 0 5	0 0 2

Item	Description of Goods.	Charges.			
		Per	Storing charges for removing by consignee.	Rent per week or portion of a week.	
			Rs. a. p.	Rs. a. p.	
13	Drugs and medicines ..	C. ft.	0 0 5	0 0 2	
14	Drums or casks, empty, exceeding 36 Imperial gallon capacity	Each.	..	0 4 0	
14A	Drums or casks, empty, not exceeding 36 Imperial gallon capacity ..	,,	..	0 2 0	
15	Dyes and dyeing and tanning materials	C. ft.	0 0 5	0 0 2	
16	Earth and clay	Ton.	0 9 0	0 3 0	
17	Fire arms	Each.	0 4 6	0 3 0	
18	Fruits, hops, edible nuts in bags	Ton.	0 9 0	0 3 0	
18A	Fruits, hops, edible nuts in cases, barrels and crates	C. ft.	0 0 5	0 0 2	
19	Furniture and cabinetware.	,,	0 0 5	0 0 2	
20	Glass, glassware, earthenware and empty glass bottles	,,	0 0 5	0 0 2	
21	Grain, flour and pulse ..	Ton.	0 7 6	0 1 6	
22	Groceries, provisions and oilmanstores in cases and casks	C. ft.	0 0 5	0 0 2	
22A	Groceries, provisions and oilmanstores in bags ..	Ton.	0 9 0	0 3 0	
23	Gum of sorts	,,	0 9 0	0 3 0	
24	Gunnies	Pkg.	0 4 6	0 1 6	
25	Hardware including electro-plated ware	Ton.	0 9 0	0 3 0	
25A	Hardware including electro-plated ware when no weight is given	C. ft.	0 0 5	0 0 2	

Item	Description of Goods.	Charges. Per	Storing charges for removing by consignee. Rs. a. p.	Rent per week or portion of a week. Rs. a. p.
26	Hides and skins, raw or cured	Ton.	0 9 0	0 3 0
27	Instruments, apparatus and parts thereof including musical instruments ..	C. ft.	0 0 5	0 0 2
28	Jewellery, plate, gold and silver	Package.	1 8 0	0 12 0
29	Jute, articles made of, not otherwise enumerated ..	C. ft.	0 0 5	0 0 2
30	Leather and articles made of leather not otherwise enumerated	„	0 0 5	0 0 2
	Liquors and spirits including methylated spirits—			
31A	Ale, beer, porter and cider in wood	Hogshead.	0 12 0	0 3 0
31B	Ale, beer, porter and cider in cases	1 doz. quarts or 2 doz. pints.	0 1 0	0 0 4
31C	Spirits, including methylated spirits, liquors and wine in wood	Imperial gallon.	0 0 6	0 0 1
31D	Spirits, including methylated spirits, liquors and wine in cases	1 doz. quarts or 2 doz. pints.	0 1 0	0 0 4
32	Machinery and parts of machinery not otherwise enumerated	Ton.	1 8 0	0 12 0

Item	Description of Goods.	Charges.							
		Per	Storing charges for removing by consignee.			Rent per week or portion of a week.			
			Rs.	a.	p.	Rs.	a.	p.	
32A	Sewing machines and typewriters	C. ft.	0	0	5	0	0	2	
32B	Coir discs in reels	,,	0	0	5	0	0	2	
33	Metals—Aluminium, brass, copper, yellow metal, spelter, tin and zinc including sheets thereof ..	Ton.	0	9	0	0	3	0	
33A	Articles made of aluminium, brass, copper, yellow metal, spelter, tin and zinc not otherwise enumerated	C. ft.	0	0	5	0	0	2	
33B	Iron and steel, bar, rod, hoop, scrap, sheets, plates galvanized, iron pipes and tubes including corrugated sheets loose or in cases	Ton.	0	9	0	0	1	11	
34	Motor cars, bodies and chassis and motor cycles.	,,	1	8	0	0	12	0	
35	Newspapers, old, in bales .	C. ft.	0	0	5	0	0	2	
36	Paper making materials ..	,,	0	0	5	0	0	2	
37	Paper of all kinds including blotting paper, wall paper, strawboards and mill-boards	Pkg. up to 5 cwt.	0	4	6	0	1	2	
37A	Do. do. ..	Pkg. over 5 cwt.	0	6	0	0	1	6	
37B	Do. do. ..	Pkg. up to 1 cwt.	0	1	6	0	0	6	

Item	Description of Goods.	Charges.			
		Per	Storing charges for removing by consignee.	Rent per week or portion of a week.	
			Rs. a. p.	Rs. a. p.	
38	Perfumery	C. ft.	0 0 5	0 0 2	
38A	Eau-de-Cologne	Pkg. of 50 doz.	0 8 0	0 2 0	
38B	Do.	Pkg. of 25 doz.	0 4 0	0 1 0	
39	Pictures, picture frames, prints, engraving, photographs and works of art	C. ft.	0 0 5	0 0 2	
40	Piece-goods, cotton ..	Pkg. under 15 c. ft.	0 2 0	0 1 2	
40A	Do. do. ..	Pkg. of 15 c.ft. and over per c. ft.	0 0 3	0 0 2	
41	Piece-goods, linen, woollen and silk	Pkg. under 15 c. ft.	0 3 0	0 1 2	
41A	Do. do. do. ..	Pkg. of 15 c.ft. and over per c. ft.	0 0 3	0 0 2	
42	Polishes and compositions for application to leather or metals	C. ft.	0 0 5	0 0 2	
43	Printing and lithographic material other than paper	„	0 0 5	0 0 2	

Item	Description of Goods.	Charges.		
		Per	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
44	Salt in bags	Ton.	0 9 0	0 3 0
45	Seeds in bags	„	0 9 0	0 3 0
46	Shawls, cotton	Pkg.	0 2 3	0 1 2
46A	Shawls, woollen and silk ..	„	0 4 6	0 6 0
47	Smokers' requisites excluding tobacco	C. ft.	0 0 5	0 0 2
48	Soap, toilet bar, and laundry	„	0 0 5	0 0 2
49	Specimens, curiosities, models, etc.	„	0 0 5	0 0 2
50	Specie and bullion	Pkg.	0 12 0	0 0 0
51	Spices—Betelnuts, cardamoms, cassia, cinnamon, cloves, ginger, nutmegs, pepper in bags and bundles	Ton.	0 9 0	0 3 6
52	Starch and farina in bags, casks, etc.	„	0 9 0	0 3 0
53	Stationery including ink and school slates but excluding paper ..	C. ft.	0 0 5	0 0 2
54	Sugar	Ton.	0 7 6	0 1 6
55	Tea	Pkg.	0 0 9	0 0 9
56	Tobacco, including cigars and cheroots	Cwt.	0 3 0	0 0 9
56A	Cigarettes	C. ft.	0 0 6	0 0 2
57	Toilet requisites	„	0 0 5	0 0 2
58	Toys, games and sporting requisites	„	0 0 5	0 0 2
59	Twist and yarn, cotton ..	Pkg. under 15 c. ft.	0 2 3	0 1 2

Item	Description of Goods.	Charges. Per	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.
59A	Twist and yarn, cotton ..	Pkg. of 15 c. ft. & over, per c. ft.	0 0 3	0 0 2
60	Twist and yarn, woollen and silk, and silk raw ..	Pkg. under 15 c. ft.	0 2 3	0 1 6
60A	Do. do. ..	Pkg. of 15 c.ft. & over per c. ft.	0 0 3	0 0 2
61	Umbrellas, umbrella furniture and parasols, whips and walking sticks of all kinds	C. ft.	0 0 5	0 0 2
62	Wood and timber and woodenware ..	„	0 0 5	0 0 2
63	Wool, articles made of, not otherwise enumerated..	„	0 0 5	0 0 2
	Unenumerated goods—			
64A	If charged by measurement	(*a*) if charged by measurement. C. ft.	0 0 5	0 0 2
64B	If charged by weight ..	(*b*) if charged by weight. Ton.	0 9 0	0 3 0

Item	Description of Goods.	Per	Charges. Rs. a. p.
65	*Miscellaneous Charges—*		
A	Opening and folding charges, copper, yellow metal, etc. ..	Bundle	0 0 9
B	Rebagging and recovering charges ..	Bag or Pkg. ..	0 0 9
C	Scale rent	Day	0 12 0
D	Certificates of weight or measurement ..	Each	1 8 0
E	Duplicate Chappas ..	„	0 4 0
F	For attendance of clerk in court or for supervision in warehouses of weighing or rebagging operations	Day or part of day.	4 8 0
G	Night work, Sunday or Holiday work ..	Each warehousor, per night or day.	22 8 0
H	Do. do. ..	Each warehousor, per half night or day.	11 4 0

Item.	Description of Goods.	Per	Charges.
			Rs. a. p.
1	For opening packages, etc.	Package	0 1 6
2	Verifying Stock Lists .	List	22 8 0

NOTES.- (*i*) In the case of goods charged according to measurements merchants are required to get the measurement endorsed on their Delivery Orders by the Asstt. Manager, Docks Warehouses, or furnish certified copies of original Invoices.

(*ii*) Goods charged under item "Machinery" and item "Motor cars" will be assessed by measurement or deadweight whichever is greater except in respect of storage charges as per column 4, which will be assessed on deadweight only. If by measurement 40 c. ft. will be taken to the ton.

(*iii*) The classification of goods as detailed in the General Index to the B. P. T. Docks Scale of Rates as the case may be is applicable to the above charges unless otherwise specified.

(*iv*) Measurement charges are levied at per cubic foot or part thereof, per case or single unit.

(*v*) In the total charges recovered in a chappa or bill fractions of an anna less than six pies will be dropped while six pies and over will be reckoned as one anna. The minimum charges recovered in any chappa or bill shall not be less than one anna.

D.—Storage charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week or part of a week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package .	0	3	9	0	2	3	0	1	6
2	Aloes, Indian ..	Bale ..	0	6	0	0	3	0	0	1	6
3	Candles	Cwt. ..	0	2	3	0	0	9	0	1	6
4	Caoutchouc ..	Package	0	3	9	0	2	3	0	1	6
5	Carbide of Calcium .	Cwt. ..	0	2	3	0	0	9	0	1	6
6	Cartridges, loaded safety	Package	0	2	3	0	0	9	0	1	6
7	Coir	Bale ..	0	6	0	0	3	0	0	1	6
8	Cotton	Package .	0	6	0	0	3	0	0	1	6
9	Cotton fly	Bale ..	0	6	0	0	3	0	0	1	6
10	Crackers of all kinds	Package	0	2	3	0	0	9	0	1	6
11	Fibres of all kinds .	Bale ..	0	6	0	0	3	0	0	1	6
12	Flax..	,, ..	0	6	0	0	3	0	0	1	6
13	Grasses of all kinds..	,, ..	0	6	0	0	3	0	0	1	6
14	Hemp	,, ..	0	6	0	0	3	0	0	1	6
15	Jute	,, ..	0	6	0	0	3	0	0	1	6
16	Lamp-black ..	Cwt. ..	0	2	3	0	0	9	0	1	6
17	Matches	Package. .	0	6	0	0	3	0	0	3	0
18	Oils, mineral, in casks	Ton ..	2	4	0	0	12	0	0	3	0
19	Oils, vegetable, in casks	,, ..	2	4	0	0	12	0	0	3	0
20	Oils in tins, drums, cases	Per 10 imp. galls.	0	3	9	0	2	3	0	1	6
21	Oil of vitriol ..	Package .	0	3	9	0	2	3	0	1	6
22	Paints, oil	Ton ..	2	4	0	0	12	0	0	3	0
23	Percussion caps ..	Package.	0	2	3	0	0	9	0	1	6
24	Pitch and dammer	Ton ..	2	4	0	0	12	0	0	3	0
25	Rhea	Bale ..	0	6	0	0	3	0	0	1	6
26	Rosin	Ton ..	2	4	0	0	12	0	0	3	0
27	Sulphur	,, ..	2	4	0	0	12	0	0	3	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week or part of a week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
28	Tallow and stearine.	Ton ..	2	4	0	0	12	0	0	3	0
29	Tar	,, ..	2	4	0	0	12	0	0	3	0
30	Turpentine ..	Per 10 imp. galls.	0	2	3	0	0	9	0	1	6
31	Varnish	Do. ..	0	2	3	0	0	9	0	1	6
32	Waste	Bale ..	0	6	0	0	3	0	0	1	6
33	All goods not enumerated	Package	0	6	0	0	3	0	0	1	6

NOTE.—Charges on hazardous goods confiscated by Government and stored in the Trustees' Hazardous Goods Warehouse will be levied against Government with effect from the date of confiscation according to the rates in force in the schedule for Bonded goods.

E.—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood.	H'hds. ..	1	3	6	1	2	0
Do. in cases	1 doz. qts. or 2 ,, pints.	0	1	11	0	2	0
Almonds	Ton	2	7	9	2	4	0
Apparel	C. Ft. ..	0	1	11	0	1	0
Boots and Shoes	,, ..	0	1	11	0	1	0
Cigarettes	,, ..	0	1	0	0	1	0
Coffee	Ton	2	7	9	0	12	0
Copper sheets	,, ..	2	7	9	1	8	0
Dyes	C. Ft. ..	0	1	0	0	1	0
Electro-plated ware ..	,, ..	0	1	0	0	1	0

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Eau-de-Cologne	Pkg. of 50 doz.	0 12 9	0 12 0
Do.	,, 25 ,,	0 6 5	0 6 0
Firearms	Each ..	0 6 0	0 12 0
Glassware and earthenware.	C. Ft. ...	0 1 0	0 1 0
Gunnies	Bale ..	0 10 2	0 12 0
Hardware	Ton ..	2 7 9	2 4 0
Iron, including corrugated sheets loose or in cases, iron and steel bars and bundles.	,, ...	2 7 9	1 8 0
Jewellery	Pkg. ..	1 11 0	3 0 0
Machinery	Ton ..	2 7 9	3 0 0
Motor-Cars	,, ..	2 7 9	3 0 0
Newspapers, old, in bales.	C. Ft. ..	0 1 11	0 2 0
Oilmanstores	,, ..	0 1 0	0 1 0
Paper in bales or cases including wall-paper and strawboards.	,, ..	0 1 11	0 2 0
Piece-goods, cotton, packages upto 15 cubic feet	Pkg. ..	0 5 3	0 6 0
Piece-goods, cotton, packages over 15 c. ft.	C. Ft. ..	0 0 6	0 1 0
Piece-goods, woollen and silk, pkgs. upto 15 c. ft.	Pkg. ..	0 10 6	0 12 0
Piece-goods, woollen and silk, packages over 15 c.ft.	C. Ft. ..	0 1 0	0 2 0
Silk, raw	Pkg. ..	0 10 2	1 2 0
Silver, bullion or specie ..	,, ..	0 12 9	1 8 0
Soap, bar	,, ..	0 3 5	0 6 0
Do. toilet	,, ..	0 6 9	0 12 0
Spirits, including methylated spirits, liquors and wines, in wood. ..	Imp. gallon..	0 1 0	0 0 6

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Spirits, including methylated spirits, liquors and wines in cases.	1 doz. qts. or 2 ,, pints.	0 1 11	0 2 0
Stationery	C. Ft. ..	0 1 0	0 1 0
Sugar	Ton ..	2 7 9	0 9 0
Tea	Chest ..	0 12 9	0 6 0
Tobacco	Cwt. ..	0 4 11	0 4 6
Yellow metal	Ton ..	2 7 9	1 8 0
Zinc sheets	,, ..	2 7 9	1 8 0
Unenumerated Goods.			
(*a*) Packed in casks ..	Each ..	1 3 6	1 8 0
(*b*) Do. in crates ..	,, ..	0 12 9	1 2 0
(*c*) Do. in cases, bundles or bales.	,, ..	0 10 2	0 12 0
(*d*) Do. in drums and kegs.	,, ..	0 6 5	0 6 0
(*e*) Do. in bags ..	,, ..	0 3 5	0 6 0
(*f*) Heavy goods chargeable by weight	Ton ..	2 7 9	3 0 0
(*g*) Goods chargeable on measurement.	C. Ft. ..	0 1 11	0 1 0

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks, except as provided under (*b*), (*c*), (*e*) and (*f*)—

(1) For every vessel under 1,500 tons, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 40.

(2) For every vessel of 1,500 tons and upwards, a charge of 3 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 75.

(*b*) On steam and square-rigged vessels berthed (1) at the Ballard Pier or (2) at the Alexandra Dock Harbour Wall and making use of the Passenger Shed at No. 18 Berth—

A charge of four pies per ton of net registered tonnage for each day or part of a day, with a minimum charge of Rs. 150.

(*c*) On steam and square-rigged vessels landing or embarking passengers only at the East Harbour Wall of the Dock without making use of the Passenger Shed at No. 18 Berth a fixed charge of Rs. 25 will be made for each day or part of a day.

(*d*) On every boat, barge and country craft (not square-rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*e*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels not exceeding 250 ft. in length, Rs. 25 per diem.

(2) For vessels exceeding 250 ft. but not exceeding 400 ft. in length, Rs. 50 per diem.

(3) For vessels exceeding 400 ft. in length, Rs. 75 per diem.

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 118 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

N.B.—The concessions under notes (*i*) and (*ii*) are not cumulative when the date of entry and/or departure of a vessel falls on a day which is a *dies non* under the provisions of note (*i*).

(*f*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Dock to and from shore only :—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 70	Rs. 35	Rs. 50	Rs. 25	Rs. 200

Note.—Day charges for Sundays and holidays will be waived for the landing and shipment of livestock and such fodder and fittings as may be required for use in connection therewith immediately on landing or shipment.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oil pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7-30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M. or 3-30 A.M. to 6 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 10	Rs. 5	Rs. 10	Rs. 5	Rs. 10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.— (*i*) When a vessel is not working and it is necessary to keep a Dock shed open either at night or on Sundays or the Holidays enumerated in Docks By-law No. 118 for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Sunday or Holiday, or Rs. 15 per half night or half Sunday or half Holiday, will be levied.

Out-of-pocket expenses only will be levied when a Dock Shed is kept open at night or on Sundays or the Holidays referred to above, for the purpose of ventilation on account of perishable cargoes stored therein.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under clauses A and C of this

Section will be levied in respect of work done from 3-30 A.M. to 6 A.M.:—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

E.—Charges against *Masters, Owners or Agents of vessels* in respect of Trustees' cluster lights for illuminating gangways the use of which is compulsory in the Docks in accordance with the provisions of Docks By-law No. 43 and the requirements of the Venice Conventions for the prevention of ingress of rats to vessels:—

Rs. 2-8-0 per light per vessel per night.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 12 each.	Rs. 8 each.	Rs. 12 each.	Rs. 8 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 8 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100 *ton cranes*—

				Per ton or part. Rs. a. p.
For weights over	1½ tons	but not exceeding	4 tons	2 0 0
„	4	„	8 „	3 0 0
„	8	„	15 „	4 0 0
„	15	„	30 „	5 0 0
	30	„	100 „	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100 ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*c*) *Charges for masting or dismasting ships*—

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit
	Rs.	Rs	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(*d*) *Miscellaneous*—

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting

weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C. I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(*a*) 2-ton, 4-ton and 5-ton steam cranes and 3½-ton electric crane :—

	Per ton or part. Rs. a. p.
For weights not exceeding 3 tons	0 8 0
„ exceeding 3 tons but not exceeding 5 tons	0 12 0

Notes.—(*i*) A minimum charge of Rs. 3-8-0 will be levied for the use of the 2, 4 or 5-ton steam cranes and 3½-ton electric crane, in respect of goods to be handled under each requisition.

(*ii*) When the 2, 4 or 5-ton steam crane and 3½-ton electric crane is requisitioned, but not utilised, a charge of Rs. 3-8-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

For cranes ordered but not utilized owing to short or non-supply of railway wagons, no charge will be levied.

(*iii*) A charge of Rs. 3-8-0 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane and 3½-ton electric crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 for half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*b*) 15-ton Steam Crane :—

		Per ton or part. Rs. a. p.
For weights over	1 ton but not exceeding 3 tons	0 8 0
„	3 tons „ 5 „	0 12 0
„	5 „ „ 8 „	1 4 0
„	8 „ „ 12 „	1 8 0
„	12 „ „ 15 „	1 12 0

Notes.—(*i*) A minimum charge of Rs. 5-0-0 will be levied for the use of the 15-ton steam crane in respect of goods to be handled under each Bill of Entry.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 5-0-0 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

When the crane is ordered but not utilized owing to short or non-supply of Railway wagons no charge will be levied.

(*iii*) A charge of Rs. 5-0-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 40 per whole working day (8 a.m. to 6 p.m.) or Rs. 25 per half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*c*) Hand cranes.—No charges will be made for the use of hand cranes but shippers or consignees must provide labour to work the hand cranes at their own cost.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons	Rs. 3-0 per ton
For weights over 4 tons, but not exceeding 8 tons	Rs. 4-8 per ton
For weights over 8 tons, but not exceeding 15 tons	Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons	Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons	Rs 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent re-lifting will be charged for separately at the above rates for the first operation of discharge from the vessel and at half the above rates for the subsequent operation of re-lifting from the wharf.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

A charge of Rs. 16 per hour or part thereof calculated from the time the "Sarus" leaves the Alexandra Dock until she returns, will be levied in addition to the ordinary charges when the "Sarus" is requisitioned for work outside the Alexandra Dock.

N.B.—The Docks Manager is empowered to waive this additional charge when the "Sarus" is requisitioned for use in the Prince's and Victoria Docks if its use is necessitated by reason of the 30 or 100-ton cranes not being available or if the draft of the vessel will not permit of the use of these cranes, or if in the Docks Manager's opinion the circumstances justify the waiver.

CONDITIONS:

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book form obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores

employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precaution are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

Proviso.—In cases where the prohibition to land heavy lifts by other than the Trustees cranes and gear provided in Docks by-law No. 73 is not enforced, landing charges in lieu of cranage, amounting to not more than one-third of the cranage charges that would have been leviable had the Trustees' cranes and gear been used, may be levied at the discretion of the Docks Manager, and subject to the Boards' confirmation.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—Transhipment Goods.

Charges against *Importers or Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be.
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	½ wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be.
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½ wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limit will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I or Section II as the case may be.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 118 by reason of *necessity*, actual out-of-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A, B and C will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa, or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels or Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½ wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	Do.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat not exceeding 25 tons burden ..	1	0	0
		Boat over 25 and up to 50 tons burden ..	2	0	0
		Boat over 50 tons burden	2	8	0

N.B.— *Fractions of an anna.*—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*) Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*) Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*) Goods weighed on Docks Weigh Bridges—	
(1) For 16 tons or under	Re. 1-0-0.
(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
EXCEPTION. — Manganese Ore, provided the whole shipment is weighed.	Re. 0-0-4 *per ton.*
(*d*) For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton
(*e*) Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*) Certificate of total weight only.	Re. 1-0-0 each.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear*—

		Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks, capacity 20–30 tons	each	12 0 0
Wooden trucks for motors ..	,,	10 0 0
"B" class wooden trucks, capacity 15 tons ..	,,	6 0 0
"C" do. 10 ,, ..	,,	4 0 0
"D" do. 5 ,, ..	,,	2 0 0
Hand barrows	,,	0 8 0
Iron trays	,,	1 0 0
Skids for loading and unloading casks	,,	0 8 0
Skids used as guards	,,	1 0 0
Wooden sleepers	,,	0 8 0
Tripod scales with weights ..	,,	1 0 0
Floating stages	,,	2 0 0
Docks shoots	,,	1 0 0
Iron tubs	,,	1 0 0
Hand lamps	,,	0 8 0
Kitson, Washington and similar lamps	,,	2 8 0
Shackles	,,	0 8 0
Slings, capacity 3 tons .. (To be used at risk of hirers.)	,,	1 0 0
,, ,, 5 ,, ..	,,	1 8 0
,, ,, 10 ,, ..	,,	2 0 0
,, ,, 20 ,, ..	,,	4 0 0
,, ,, 30 ,, ..	,,	6 0 0
,, ,, 40 ,, ..	,,	8 0 0
,, ,, 50 ,, ..	,,	10 0 0
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped .		0 2 6
Gear, not otherwise enumerated ..		At rates to be fixed from time to time by the Docks Manager.

Notes—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned

to Stores Depot except Sundays and Holidays enumerated in Docks By-Laws No. 118.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.	At rates to be fixed from time to time by the Docks Manager.
.. ,, ,, ,, half ,, ,,	
.. ,, ,, ,, 3 hours.	
.. ,, ,, ,, 2 ,,	
.. ,, ,, ,, hour.	
Portable flushing engine, if available.	

(*b*) *Sorting cargo*—

Bag cargo only	Re. 0-4-0	per ton
Iron, as specified under Section I, Item 46c, and timber, case goods, &c. ..	,, 0-12-0	,,

(*c*) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	Re. 0-4-0	per ton.
Export	,, 0-4-0	,, ,,

(*d*) *Copies of chappas or bills* .. .. ,, 0-4-0 each.

(*e*) *Services of divers (within Port limits)*—

		Per diving day of 4 hours or part. Rs. a. p.
(1)	Indian divers (half dress)	35 0 0
(2)	Indian divers (full dress) and Chinese divers	50 0 0
(3)	European divers	70 0 0

Note.—For second diving shifts and work on Sundays and holidays enumerated in Docks By-Law No. 118 the above rates *plus* 50 per cent. will be levied.

A1.—Charges against *Masters, Agents or Owners of vessels* in respect of the hire of Tank Barges in terms of Docks By-law No. 38:—

Per day of 24 hours or part thereof, including Sundays and Holidays enumerated in Docks By-law No. 118	Rs. 50

Conditions:—

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

(3) No charge will be levied for the days the barge lies idle alongside the vessel, provided no other vessel is deprived of its services during such period, and always provided that charges for hire for one day will be levied should the barge be requisitioned and not utilised.

A2.—Charges against *Masters, Agents or Owners of vessels* arriving from Indian and Red Sea Ports in respect of cost of additional staff employed to maintain a double tally on miscellaneous Import cargo discharged in Dock, per vessel, Rs. 60.

Note.—The decision as to whether double tally is necessary to remain at the sole discretion of the Docks Manager.

B.—Charges against *Masters, Owners or Agents of vessel* in respect of—

(*a*) *Fresh water* supplied to shipping. Rs. 2-6-0 per 1,000 gallons.

(*b*) *Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 36. — At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* or others in respect of the following :—

(*a*) 1—Unloading of bullock carts, hand-trucks, &c. — Rs. 0-1-0 per 16 cwts. or part thereof.

2—Unloading of motor lorries and all other road vehicles propelled by mechanical power. — Rs. 0-2-6 per ton of goods.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1) Carriages, motor cars and aeroplanes	Re. 0-8-0	per package.
(2) Machinery	,, 0-4-0	,,
(3) Mouldings	,, 0 4-0	,,
(4) Pianos and harmoniums	,, 0-4-0	,,
(5) Packages of other kinds	,, 0-1-0	,,

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*) *Repacking goods* by owners, etc., labour. — Re. 0-0-6 per package on the original number handled.

(*d*) *Certificates*—

(1) Of measurement .. .. Re. 1-0-0 each.
(2) Of details of measurement. „ 1-0-0 per sheet.
(3) Of goods alongside for shipment .. .. .. „ 1-0-0 each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. ..Re. 1-0-0

(*f*) In all other cases ... .. „ 1-0-0 per escort.

(*g*) Watching fees (*vide* Docks By-law No. 108)—

(1) On consignments of American cotton. Re. 1-0-0 per consignment of 25 bales and under per day and 8 annas extra for every additional 25 bales or portion thereof per day.

(2) On consignments of sulphur or non-safety matches. Re. 0-8-0 per day per Bill of Entry.

Note.—Watching fees will commence to run from the General Landing Date declared for the Vessel.

(*h*) Hawkers' licenses (*vide* Docks By law No. 124)—

(1) Fresh Passes and renewals .. Rs. 1-8-0 each.
(2) Duplicates .. „ 5-0-0 „

(*i*) Personal Deposit Pass Book or Remittance Slip Book issued in replacement of lost Books .. Rs. 2-0-0 each.

(*j*) For miscellaneous services in respect of—

(1) Goods railed into Dock for shipment. (2) Goods loaded into Railway wagons and motor lorries. (3) Goods carted within Dock limits.	At rates fixed by the Trustees from time to time, *vide* Circulars A,B,C.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

Note.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.	
Not exceeding	1,000	600	0	0	minimum.
Exceeding					
1,000 but not exceeding	1,050	639	13	0	
1,050 ,, ,,	1,100	670	5	0	
1,100 ,, ,,	1,150	700	12	0	
1,150 ,, ,,	1,200	731	4	0	
1,200 ,, ,,	1,250	761	11	0	
1,250 ,, ,,	1,300	792	3	0	
1,300 ,, ,,	1,350	822	10	0	
1,350 ,, ,,	1,400	853	2	0	
1,400 ,, ,,	1,450	883	9	0	
1,450 ,, ,,	1,500	914	1	0	
1,500 ,, ,,	1,550	944	8	0	
1,550 ,, ,,	1,600	975	0	0	
1,600 ,, ,,	1,650	1,005	7	0	
1,650 ,, ,,	1,700	1,035	15	0	
1,700 ,, ,,	1,750	1,066	6	0	
1,750 ,, ,,	1,800	1,096	14	0	
1,800 ,, ,,	1,850	1,127	5	0	
1,850 ,, ,,	1,900	1,157	13	0	
1,900 ,, ,,	1,950	1,188	4	0	
1,950 ,, ,,	2,000	1,218	12	0	
2,000 ,, ,,	2,050	1,228	2	0	

Gross registered tonnage of vessels.			Tons.	Amount.		
Exceeding				Rs.	a.	p.
2,050	but not	exceeding	2,100	1,237	8	0
2,100	,,	,,	2,150	1,246	14	0
2,150	,,	,,	2,200	1,256	4	0
2,200	,,	,,	2,250	1,265	10	0
2,250	,,	,,	2,300	1,275	0	0
2,300	,,	,,	2,350	1,284	6	0
2,350	,,	,,	2,400	1,293	12	0
2,400	,,	,,	2,450	1,303	2	0
2,450	,,	,,	2,500	1,312	8	0
2,500	,,	,,	2,550	1,321	14	0
2,550	,,	,,	2,600	1,331	4	0
2,600	,,	,,	2,650	1,340	10	0
2,650	,,	,,	2,700	1,350	0	0
2,700	,,	,,	2,750	1,359	6	0
2,750	,,	,,	2,800	1,368	12	0
2,800	,,	,,	2,850	1,378	2	0
2,850	,,	,,	2,900	1,387	8	0
2,900	,,	,,	2,950	1,396	14	0
2,950	,,	,,	3,000	1,406	4	0
3,000	,,	,,	3,050	1,413	12	0
3,050	,,	,,	3,100	1,421	4	0
3,100	,,	,,	3,150	1,428	12	0
3,150	,,	,,	3,200	1,436	4	0
3,200	,,	,,	3,250	1,443	12	0
3,250	,,	,,	3,300	1,451	4	0
3,300	,,	,,	3,350	1,458	12	0
3,350	,,	,,	3,400	1,466	4	0
3,400	,,	,,	3,450	1,473	12	0
3,450	,,	,,	3,500	1,481	4	0
3,500	,,	,,	3,550	1,488	12	0
3,550	,,	,,	3,600	1,496	4	0
3,600	,,	,,	3,650	1,503	12	0
3,650	,,	,,	3,700	1,511	4	0

Gross registered tonnage of vessels.			Tons.	Amount.		
Exceeding				Rs.	a.	p.
3,700	but not	exceeding	3,750	1,518	12	0
3,750	,,	,,	3,800	1,526	4	0
3,800	,,	,,	3,850	1,533	12	0
3,850	,,	,,	3,900	1,541	4	0
3,900	,,	,,	3,950	1,548	12	0
3,950	,,	,,	4,000	1,556	4	0
4,000	,,	,,	4,050	1,563	12	0
4,050	,,	,,	4,100	1,571	4	0
4,100	,,	,,	4,150	1,578	12	0
4,150	,,	,,	4,200	1,586	4	0
4,200	,,	,,	4,250	1,593	12	0
4,250	,,	,,	4,300	1,601	4	0
4,300	,,	,,	4,350	1,608	12	0
4,350	,,	,,	4,400	1,616	4	0
4,400	,,	,,	4,450	1,623	12	0
4,450	,,	,,	4,500	1,631	4	0
4,500	,,	,,	4,550	1,638	12	0
4,550	,,	,,	4,600	1,646	4	0
4,600	,,	,,	4,650	1,653	12	0
4,650	,,	,,	4,700	1,661	4	0
4,700	,,	,,	4,750	1,668	12	0
4,750	,,	,,	4,800	1,676	4	0
4,800	,,	,,	4,850	1,683	12	0
4,850	,,	,,	4,900	1,691	4	0
4,900	,,	,,	4,950	1,698	12	0
4,950	,,	,,	5,000	1,706	4	0
5,000	,,	,,	5,050	1,713	12	0
5,050	,,	,,	5,100	1,721	4	0
5,100	,,	,,	5,150	1,728	12	0
5,150	,,	,,	5,200	1,736	4	0
5,200	,,	,,	5,250	1,743	12	0
5,250	,,	,,	5,300	1,751	4	0
5,300	,,	,,	5,350	1,758	12	0

Gross registered tonnage of vessels. Exceeding			Tons.	Amount. Rs.	a.	p.
5,350	but not	exceeding	5,400	1,766	4	0
5,400	,,	,,	5,450	1,773	12	0
5,450	,,	,,	5,500	1,781	4	0
5,500	,,	,,	5,550	1,788	12	0
5,550	,,	,,	5,600	1,796	4	0
5,600	,,	,,	5,650	1,803	12	0
5,650	,,	,,	5,700	1,811	4	0
5,700	,,	,,	5,750	1,818	12	0
5,750	,,	,,	5,800	1,826	4	0
5,800	,,	,,	5,850	1,833	12	0
5,850	,,	,,	5,900	1,841	4	0
5,900	,,	,,	5,950	1,848	12	0
5,950	,,	,,	6,000	1,856	4	0
6,000	,,	,,	6,050	1,863	12	0
6,050	,,	,,	6,100	1,871	4	0
6,100	,,	,,	6,150	1,878	12	0
6,150	,,	,,	6,200	1,886	4	0
6,200	,,	,,	6,250	1,893	12	0
6,250	,,	,,	6,300	1,901	4	0
6,300	,,	,,	6,350	1,908	12	0
6,350	,,	,,	6,400	1,916	4	0
6,400	,,	,,	6,450	1,923	12	0
6,450	,,	,,	6,500	1,931	4	0
6,500	,,	,,	6,550	1,938	12	0
6,550	,,	,,	6,600	1,946	4	0
6,600	,,	,,	6,650	1,953	12	0
6,650	,,	,,	6,700	1,961	4	0
6,700	,,	,,	6,750	1,968	12	0
6,750	,,	,,	6,800	1,976	4	0
6,800	,,	,,	6,850	1,983	12	0
6,850	,,	,,	6,900	1,991	4	0
6,900	,,	,,	6,950	1,998	12	0
6,950	,,	,,	7,000	2,006	4	0

For every 50 tons or part of 50 tons in excess of 7,000 tons Rs. 7-8-0.

(*b*) *For occupation from after the first* 24 *hours up to the* 8*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0 0

(*c*) *For occupation from the* 9*th day to the* 20*th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 112-8-0

(*d*) *For occupation beyond the* 20*th day.* The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 118—

(1) Docking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 1,500 tons gross	..	Rs.	125
,, from 1,501 to 2,500 tons gross		,,	185
,, from 2,501 to 5,000 tons gross		,,	225
,, over 5,000 tons gross ..	..	,,	275

(2) Undocking, per vessel—Rs. 100 *plus* charges as under in lieu of actual extra expenses—

Vessels up to 2,500 tons gross	..	Rs.	100
,, from 2,501 to 5,000 tons gross		,,	125
,, over 5,000 tons gross ..	..	,,	175

Note.—In cases of genuine emergency such as a vessel being in danger, the penalty fee of Rs. 100 for docking on Sundays and holidays is not leviable.

(*f*) *When two or more vessels are docked together.* The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it* .. Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free. When charges are assessed on the aggregate tonnage of two or more vessels docked together *pro rata* Sunday and holiday charges will be levied against these vessels on which work is performed.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the licensee, *vide* Dry Docks By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be laid on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

(*ix*) The Docks Manager has discretionary power to waive the charge leviable under item (*a*) in cases where no extra expense or inconvenience is occasioned to the Trust and no interference is caused to other vessels which may have required to dry dock.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be recovered as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION XII.

Charges against Government in respect of vessels of war, and vessels, engaged solely for the transport of troops, their families, etc., berthed at the Ballard Pier or Alexandra Dock Harbour Wall or inside the Docks.

(*a*) Vessels of war, that is to say all vessels flying the White Ensign, but including in times of war, mine sweepers and patrol vessels.	All Port and Dock charges, whether for 'general facilities' or for 'special services' except:— (*i*) Port Dues. (*ii*) Wharfage on stores and equipment required for the vessel's own consumption.
(*b*) Vessels employed solely in the transport of troops and their families, military animals, military equipment, munitions of war and naval and military stores including Royal Fleet Auxiliaries (Royal Field Ambulance) which are on the list of the Royal Navy and fly the Blue Ensign, and all Hospital Ships and Ambulance transports.	(*a*) All Port and Dock charges except :— (*i*) Port Dues. (*ii*) Wharfage charges for the said personnel, their horses (other than remounts) baggage, carriages and other effects forming part of the authorised scheduled equipment of the unit to which such personnel belongs. (*b*) Compensation under Section 6 of the Indian Tolls (Army) Act II of 1901 at the rate of two annas per ton of gross registered tonnage, of the vessels for each day that dock dues are charged under Section IV of the Docks Scale of Rates and the vessels are engaged in *bona fide* transport operations.

Note (*i*)—Wharfage charges shall mean fees levied for the passing of goods or animals, etc., imported or exported by any vessels, boat or lighter over any wharf, jetty, pier or bunder within Port Trust areas, but shall not mean charges for services rendered by the Port Trust in landing and shipping, removing or storing such goods, animals, etc., such as the provision of cranes, cluster lights and for handling labour.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton
Aniseed, in bags	8	..
Barley	20	..
Beeswax	20	..
Betel-nut	20	..
Bones crushed	20	*50
Bonemeal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	*ad valorem.*	
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, ,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor seed	15	..
Chillies (dry), in bags or bundles ..	8	..
Chiretta, in bundles	..	50
Chrome ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra cake or cocoanut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton	..	50
Cotton seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch, in bags	18	..

* At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 21 cwts. gross.
Dates (wet)	20	..
„ (dry)	16	..
Dholl or dhal	20	..
Fibres, all sorts	..	50
Garlic and onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*50
Gunjah	..	50
Hemp in bales	..	50
Hides in bales	..	50
Hide cuttings in bales	..	50
Hoofs, cow and buffalo horns, and horn tips, loose	20	..
Hoofs, cow and buffalo horns, and horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, button, seed, stick and shellac in bags	16	..
Lac, button, seed, stick and shellac in cases	..	50
Lac, kirie lac, or lac refuse in bags ..	20	..
Lac dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, talc, in cases	20 cwts. gross.	..
Mother-o'-pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah seed	20	..
Molasses	20 cwts. gross.	..
Munjeet dye in cases	..	50
Mustard seed	20	..
Myrabollams, whole or crushed	20	..
Niger seed	20	..
Nux-vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	50
Oil, essential	*ad valorem.*	
Oil-seed cake	20	..
Opium	per	chest.
Paddy	16	..
Peas	20	..
Pepper, long	12	..
,, black	14	..
Pig iron and Pig lead	20	..
Poppy seed	20	..
Rattans, for dunnage	20	*50
Red wood, ,, ...	20	*50
Red seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Salt	20	..
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 cwts. gross.	..
Saltpetre	20	..
Sapan-wood, for dunnage	20	*50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Senna, in bales	..	50
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk chussum	..	50
Silk waste	..	50
Silk piece-goods	*ad valorem*	or *50
Silver specie and/or value cargo ..	*ad valorem.*	
Skins, in casks	20 cwts. gross.	..
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamer's option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith.

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, *with effect from that date.*

1.	On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones, or Jewellery	2½ ,,
3.	On purchasing ditto when funds are provided by the Agent	5 ,,
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5 ,,
5.	On returns for Consignments if made in produce	2½ ,,
6.	On returns of Consignments if in Bills, Bullion or Treasure	1 ,,
7.	On accepting Bills against Consignments ..	1 ,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½ ,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ..	½ com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. $2\frac{1}{2}$ per cent.

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. $2\frac{1}{2}$ „

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. $2\frac{1}{2}$ „

14. On the management of Estates for Executors or Administrators .. .. $2\frac{1}{2}$ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. $2\frac{1}{4}$ „

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. $2\frac{1}{2}$ „

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. $2\frac{1}{2}$ „

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. $2\frac{1}{2}$ „

21.	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold	2½ to 5 per cent.
	If Opium, Indigo, Raw Silk or Piece-goods	1¼ to 2½ ,,
	If Treasure, Precious Stones, or Jewellery ..	¾ to 1 ,,
22.	On effecting Insurances, whether on lives or property	2½ ,,
23.	On settling Insurance claims, losses and averages of all classes and on procuring returns of premium	2½ ,,
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 ,,
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them	2¼ ,,
	Or if recovered by such means	5 ,,
26.	On Bills of Exchange returned dishonoured ..	1 ,,
27.	On collecting house-rent	2½ ,,
28.	On ships' disbursements	2½ ,,
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ ,,
30.	On granting Letters-of-Credit	1 ,,
31.	On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ ,,
32.	On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value	½ ,,
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ ,,

☞ *Brokerage when paid is to be separately charged.*

Cochin Chamber of Commerce.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Bees' wax	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Betelnut	Do. or mats	16 ,, ,,
Blackwood	In square logs	50 cubic feet
Bone-meal	Bags	20 cwts. net
Bone grist	Do.	17 cwts.
Cardamoms	Robbins	10 cwts. net
Do.	Bags	10 ,, ,,
Do.	Cases	50 cubic feet
Cassia	Bales	800 lbs. net } 50
Cinnamon	Do.	800 ,, ,, } cubic
		} feet.
Do.	Cases	50 cubic feet
Citronella Oil	Cases, drums or tanks	50 ,, ,,
Cocoanut Oil	Casks	14 cwts. net
Coculus Indicus	Robbins	14 ,, ,,
Do.	Bags	16 ,, ,,
Coffee	Casks	16 ,, ,,
Do.	Bags	18 ,, ,,
Do.	Cases	50 cubic feet
Coir Yarn & Fibre	Pressed bales	50 ,, ,,
Do.	Bundles or coils	8 cwts. net
Do.	Dholls not exceeding 4 lbs.	10 ,, ,,
Coir matting	Rolls	50 cubic feet
Do. mats	Bundles	50 cubic feet plus 10 per cent.
Do. rope	Coils	8 cwts. net.
Do. fenders	Loose	8 ,, ,,
Do. yarn	Ballots	7 ,, ,,
Do. fibre	Dholls	7 ,, ,,
Do. ,,	Ballots	7 ,, ,,
Copra	Robbins	10 ,, ,,
Do.	In pressed bales	50 cubic feet
Do.	Bulk	10 cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Copra ..	Bags ..	10 cwts. net
Do. ..	Bags each cup cut in 4 pieces ..	12 ,,
Palm nuts ..	Bags ..	20 ,,
Broken cocoanut shells ..	Do. ..	11 ,,
Cotton ..	Pressed bales ..	50 cubic feet
Cowries ..	Bags or cases ..	20 cwts. net
Ctuch ..	Cases ..	50 cubic feet
Do. ..	Bags or caskets ..	16 cwts. net unscrewed.
Cinchona ..	Bales ..	50 cubic feet
Elephants' teeth ..	Cases ..	50 ,, ,,
Do. ..	Bundles ..	18 cwts. net
Do. ..	Loose ..	20 ,, ,,
Fish oil ..	Casks ..	14 ,, ,,
Fish guano ..	Bags ..	1 ,, ,,
Ginger ..	Cases ..	50 cubic feet
Do. ..	Bags ..	12 cwts. net
Do. ..	Casks ..	8 ,, ,,
Gingelly seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	20 ,, ,,
Do. unshelled	Do. ..	12 ,, ,,
Gums of all kinds ..	Cases ..	50 cubic feet
Hemp ..	Screwed bales ..	50 ,, ,,
Hides ..	Unpressed ..	12 cwts. net
Do. green ..	Do. ..	20 ,, ,,
Do. dry ..	Bales ..	50 cubic feet
Hoofs ..	Bags ..	20 cwts. net
Horns, buffalo and cow.	Loose ..	16 ,, ,,
Horns, deer ..	Do. ..	12 ,, ,,
Lemon grass oil ..	Cases, drums or tanks	50 cubic feet
Linseed ..	Bags ..	18 cwts. net
Mangoes (pickled) ..	Barrels ..	14 ,, ,,
Do. (sliced) ..	Bags ..	12 ,, ,,
Marrotti Seed ..	Do. ..	15 ,, ,,
Mica ..	Cases ..	50 cubic feet
Myrabollams ..	Bags ..	16 cwts. net

TONNAGE SCALE—(*contd.*)

Goods.	Packages.	Shipping Ton.
Nux-vomica ..	Robbins ..	14 cwts. net
Do. ..	Bags ..	16 „ „
Nutmegs ..	Cases ..	50 cubic feet
Oil seeds ..	Bags ..	17 cwts. net
Other oils ..	Cases, drums or tanks	50 cubic feet
Palmyra Fibre ..	Pressed bales ..	50 „ „
Do. ..	Ballots ..	50 „ „
Do. ..	Bundles ..	8 cwts.
Pepper ..	Bags ..	16 cwts. net
Do. ..	Robbins ..	14 „ „
Plumbago ..	Bags or barrels ..	20 „ „
Poonac (cake) ..	Bundles or bales ..	20 „ „
Do. (broken) ..	Bags ..	17 „ „
Rice bran ..	Do. ..	20 „ „
Rice ..	Do. ..	20 „ „
Rubber Seeds ..	Do. ..	8 „ „(54 lbs.)
Do. latex in liquid	Cases ..	50 cubic feet
Saltpetre ..	Bags ..	20 cwts. net
Sandalwood chips and roots .	Bundles ..	13 „ „
Sandalwood other classes and Sapan wood ..	Do. ..	11 „ „
Sugar ..	Bags ..	20 „ „
Tallow ..	Casks and cases ..	18 „ „
Tea ..	Chests ..	50 cubic feet
Tea refuse ..	Bags ..	17 cwts.
Tamarind ..	Bundles ..	17 cwts. net
Timber (all kinds) square logs or planks	..	50 cubic feet
Do. round logs ..	..	50 „ „
Do. otherwise ..	..	20 cwts. net
Turmeric ..	Bags ..	14 „ „
Trichy phosphates ..	Do. ..	20 „ „
Wheat ..	Do. ..	20 „ „
Do. ..	Mooras ..	18 „ „
Wet salted skins ..	Casks ..	50 cubic feet

Coir jink, horns, oil beakers, hides loose, and all packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do. in cases	..	50
Alum	20	..
Arrowroot, in cases	..	50
Assafœtida, in bags	20	..
Do. in cases	..	50
Apparel and Personal effects	..	50
Bark, in bags and bundles	8	..
Bees' wax in bags..	20	..
Betelnut	18	..
Books	..	50
Bone meal and crushed bones ..	20	..
Bone sinews, in bales	..	50
Borax in bags	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	ad valorem.	
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in cases	..	50
Do. in bags	10	..
Cassia, in cases	..	50
Do. in bags	12	..
Castor seed	20	..
Chillies, in bags	12	..
Do. in robbins	14	..
China root, in bags	11	..
Do. in cases	..	50
Chiretta, in bales	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in cases	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..
Do. in cases	17	..

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Coir Yarn and Fibre, in bales ..	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed	20	..
Corundum	20	..
Cotton in bales	..	50
Cotton Piece-goods	..	50
Cotton Yarn	..	50
Cotton Seed	20	..
Cow and Goat Hair, in bales	..	50
Cowries	20	..
Cutch bags	17	..
Divi-divi	20	..
Dhall	20	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	20	..
Ginger in bags	12	..
Do. in cases	..	50
Gingelly Seed	20	..
Gram	20	..
Ground Nuts kernels	20	..
Do. unshelled	20	..
Gum, in cases	..	50
Gum, in bags	20	..
Gunny Bags, in bales	..	50
Do. Cloth	..	50
Hemp, in bales	..	50
Hides, Tanned and Dry	..	50
Hides, Fleshings and Cuttings, in bales ..	..	50
Hoofs, Horn Shavings, and Tips ..	20	..
Horns, Cow, and Buffalo and Deer ..	20	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Leather, in bales	20	..
Linseed	20	..
Mace, in cases	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Machinery	20*	or 50*
Magnesite, in bulk or bags	20	..
Metals	20	..
Mica, Talc and Mica splittings, in cases..	..	50
Mica waste, in bags	20	..
Molasses	20	..
Motor Car	..	50
Mowra Seed	20	..
Mustard Seed	20	..
Myrabollams	20	..
Niger Seed	20	..
Nutmegs, in cases	..	50
Nux Vomica	20	..
Oats..	20	..
Oils (Vegetable), in cases	20*	or 50*
Do. do. in casks	20	..
Oil (essential)	ad valorem.	
Ore, all descriptions	20	..
Paddy, in bags	20	..
Palmyra Fibre, in bales..	..	50
Do. in ballots or bundles	10	..
Peas..	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	20	..
Rape Seed	20	..
Raw Silk, in bales	..	50
Redwood (for Dunnage)	20	..
Rhea, Fibre, in bales	..	50
Rice, in bags	20	..
Ricemeal	20	..
Roping, coir and other kinds, in coils ..	..	50
Rubber, in cases	..	50
Do. scrap in bags	20	..
Rum, in casks	20	..

* At steamer's option.

TONNAGE SCALE—*(contd.)*

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Safflower Seed	20	..
Sago, in cases	20	50
Do. in bags	20	..
Saltpetre	20	..
Salt	16	..
Sharks' Fins	..	..
Seed and Stick Lac, in cases	16	50
Do. in bags	..	..
Senna, in bales	20	50
Shells, in bags	..	..
Shell Lac, in cases	16	50
Do. in bags	..	..
Silk Piece-goods	..	50
Do. Waste	..	50
Skins, tanned and dry	..	50
Do. wet, salted and pickled, in casks	..	50
Soap, country, in cases	20	50
Sugar, and Jaggery, in bags	20	..
Tamarind, in cases and casks	20	..
Do. in bundles	..	..
Tapioca	..	50
Tea	20	50
Timber	*	or 50*
Tobacco, in bales	..	50
Tortoise shell, in cases	..	50
Turmeric, in bags	16	..
Wool, in bales	..	50
Woollen Cuttings	..	50
Silver Plate and valuable cargo ..	ad valorem	
All other articles not enumerated ..	20*	or 50*

* At steamer's option.

Note.—When cargo is measured prior to shipment, Callipers should be used for measuring, and the Rope or Iron Hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The Callipers should be laid on the package to be measured and the sliding arm pressed lightly, *i.e.*, without using force, against the side of the package.

Karachi Chamber of Commerce.

Tonnage Scale.

1. The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The freight on oil to be paid on the full gauge of the cask ascertained at the port of discharge.

4. When freight is payable on weight the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet.
Apparel	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida, in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' wax, in bags	40 ,,	50 feet

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do. otherwise	16 cwt.	10 cwt.
Bone-meal and Bone dust	20 ,,	20 ,,
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 ,, 17 ,, 18 ,,	20 cwt.
Bones, loose	8 ,,	10 ,,
Books	40 feet	50 feet
Borax, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
†Bran, in bags (pressed)	10 ,,	..
Bran, in bags (unpressed)	9 ,,	..
Buffalo horns, in bundles	6 ,,	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 ,,	50 ,,
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 ,,	50 ,,
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 ,,	50 ,,
Do. in bags or frazils	8 cwt.	10 cwt.
Coal	20 ,,	20 ,,
Cocoa, in bags	10 ,,	12 ,,
Coculus Indicus, in bags	13 ,,	16 ,,
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	15 cwt.
Coir, in bales	40 feet	60 feet

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir, in bundles or loose	5 cwt.	6 cwt.
Do. rope in coils	40 ,,	8 ,,
Colocynth, in cases	40 feet	50 feet
Colombo Root, in bags..	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	..	12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimens), in bags .	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed, in cases..	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt.	16 cwt.
*Cylindrical Packages, Rolls, &c. ..	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags ..	17 ,,	20 ,,
Dragons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases ..	40 feet	..
Flour	18 cwt.	..
Flour middlings or sharps, in bags ..	14 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the djameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 ,,
Horns, Buffalo and Cow, loose ..	13 cwt.	16 cwt.
Do. Deer, loose	6 ,,	8 ,,
Horn tips, of any kind, and hoofs ..	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed), in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang, crushed, in bags..	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussoor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 ,,	50 ,,
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in cases	40 feet	210 Impl. gals.
Oil-cake, in cakes or lumps, in bags .	16 cwt.	..
Oil, cocoanut	11 ,,	..
Oil seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	..
Rape Seed, Sita, Jamba and other kinds	16 ,,	..
Mustard Seed	16 ,,	..
Khorassan	16 ,,	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 ,,	16 ,,
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in double bags (1½ cwt.)..	13 ,,	16 ,,
Do. in single bags (1¼ cwt.)..	14 ,,	17 ,,
Do. in double bags (1¼ cwt.).	14 ,,	17 ,,
Do. in bags (1½ cwt.) ..	14 ,,	17 ,,
Rails, iron or steel	20 ,,	..
Rattans, in bundles	13 ,,	16 cwt.
Do. Ground	13 ,,	16 ,,

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales ..	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	40 ,,	50 ,,
Timber, Teak: round (one-fifth off) ..	..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 „	14 „
Whanghese (*vide* Canes)	13 „	16 „
Wheat	18 „	20 „
White peas	18 „	20 „
Wines and Spirits, in casks	40 feet	50 feet
Do. in cases	40 „	50 „
Wool, in screwed bales	40 „	50 „
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	50
Cloves, in bags	8	..
Coal	16	..
Cochineal	20	50
Coffee, in bags	..	..
Coffee, in barrels	12	..
Coin loose	18	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Catch, in boxes	20 gross	..
Dhull, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 pun or 4 hhd.	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effect	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Sticklac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks	20	..
Tamarind, in casks	20	..
Tea in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadoe)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Tilseed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges.

AUTHORIZED BY THE BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1	per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½	„
3.	On purchasing ditto, when funds are provided by the Agent	5	„
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5	„
5.	On returns for consignments, if made in produce	2½	„
6.	On returns of consignments, if in Bills, Bullion or Treasure	1	„
7.	On accepting bills against consignments ..	1	„
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½	„
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com.	
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½	per cent.
11.	On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived..	2½	„

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money .. .. 2½ per cent.
13. On *del-credere*, or guaranteeing the due or realisation of sales .. .. 2½ „
14. On the management of Estates for Executors or Administrators .. .. 2½ „
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading .. .. 2½ „
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not .. .. 2½ „
17. On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive .. .. 5 „
18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „
19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file .. .. .. 2½ „
20. On realising inwards freight, inward troop, emigrant, or cabin passage money .. .. 2½ „
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 5 „

	If Opium, Indigo, Raw Silk or Silk Piece-goods	2½ per cent.
	If Treasure, Precious Stones or Jewellery	1 „
	If a cargo loaded in Burma, consisting of Rice or Timber or Cutch	2½ „
22.	On effecting Insurance, whether on lives or property	2½ „
23.	On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium	2½ „
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1 „
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them..	2½ „
	Or if recovered by such means	5 „
26.	On Bills of Exchange returned dishonoured ..	1 „
27.	On collecting house-rent	2½ „
28.	On ship's disbursements	2½ „
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½ „
30.	On granting Letters of Credit	1 „
31.	On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½ „
32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½ „
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ „

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Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	32	0	0	4	0	0	4	0	0
Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	24	0	0	3	0	0	3	0	0
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Half-yearly Return showing the Clearances of Cotton, Seeds, Wheat, &c., Exports of Cotton from Bombay to Europe, China, Japan, Calcutta, &c., and of Wool, Seeds, Wheat and other Sundry articles to Europe, including Port Said (for orders). Issued half-yearly	Free to "Weekly" separately will be			Subscribers Return." the		to sub	If taken scription		
	8	0	0	..			4	0	0
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Tonnage Schedule	..			..			0	8	0
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320	0	0	30	0	0	1	8	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
360	0	0	32	0	0	1	12	0	8	0	0	0	12	0	Mail.
									10	0	0	0	14	0	Inland.
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
325	0	0	30	0	0	4	0	0	4	0	0	0	6	0	
40	0	0	4	0	0	1	8	0	2	0	0	0	3	0	
96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
40	0	0	6	0	0	6	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
16	0	0	...			8	0	0	0	1	0	..			
												0	2	0	Mail.
..			...			5	0	0	..			0	1	0	Inland.
												0	1	0	Mail.
												0	0	6	Inland.
...			...			0	8	0	..			3	0	0	Mail.
...			..			15	0	0	..			1	8	0	Inland.
												1	8	0	Mail.
..			..			5	0	0	..			1	0	0	Inland.
												0	8	0	Mail.
...			..			5	0	0	..			0	4	0	Inland.

BOMBAY.—Public Holidays.—1932.

The following holidays are declared by His Excellency the Governor in Council with the concurrence of the Ministers to be public holidays under Section 25 of Act XXVI of 1881, entitled " The Negotiable Instruments Act " including New Year's Day (1st January), Good Friday (25th March) and the day following Christmas Day (26th December), which are already notified as holidays under the above Section :—

New Year	.. 1st January	..Friday	.. 1 day.
Ramzan-Id ..	.. 9th Feb.	..Tuesday	.. 1 „
Maha Shivratri ..	.. 5th March	..Saturday	.. 1 „
Jamshedi Navroz ..	.. 21st March	..Monday	.. 1 „
Holi (2nd day) ..	..23rd March	..Wednesday	.. 1 „
Good Friday ..	.. 25th March	..Friday	.. 1 „
Easter	.. 26th & 28th March.	Saturday & Monday.	2 days.
Ramnavami ..	.. 15th April	..Friday	.. 1 day.
Muharrum	.. 17th May	..Tuesday	.. 1 „
Birthday of His Majesty the King-Emperor	..(Such day as may be fixed by the Governor-General in Council ..		.. 1 „
Zarthost-no-diso ..	.. 14th June	..Tuesday	.. 1 „
Cocoanut Day ..	.. 15th August	..Monday	.. 1 „
Gokul Ashtami ..	.. 24th August	..Wednesday	.. 1 „
Parsi New Year ..	.. 6th & 7th Sep.	Tues. & Wed	2 days.
Khordad Sal ..	.. 12th Sept.	..Monday	.. 1 day.
Divali	.. 28th & 29th Oct.	Friday & Sat.	2 days.
Christmas	.. 24th & 26th Dec.	Satur. & Monday.	2 days.
New Year's Eve ..	..31st Decem.	..Saturday	.. 1 day.

NOTES I.—(1) A day will be notified hereafter for the celebration of the Brithday of His Majesty the King Emperor.

(2) No days are notified as Holidays on account of Bakri-Id (17th April), Id-e-Milad (17th July), Ganesh Chaturthi and Samvatsari (4th September), Dassera (9th October), and Divali (3rd day) (30th October), as these festivals fall on days which are declared to be holidays under the section referred to above.

(3) If any of the Muhammadan holidays notified above does not fall on the day notified, the Muhammadan servants of Government may be granted a sectional holiday on the day on which the holiday is actually observed in addition to a holiday on the day notified.

II. This notification does not apply to Sind.

Holidays under Charter-Parties.—1932.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on 22nd July 1881 the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1932 :—

New Year	.. 1st January	..Friday	.. 1	day
Holy (2nd day) ..	.. 23rd March	..Wednesday..	1	„
Good Friday ..	.. 25th March	..Friday ..	1	„
Ramnavami ..	.. 15th April	..Friday ..	1	„
Muharrum	.. 17th May	..Tuesday ..	1	„
Birthday of His Majesty the King-Emperor.	(Such day as may be fixed by the Governor-General in Council.)		1	„
Cocoanut Day ..	.. 15th August	..Monday ..	1	„
Gokul Ashtami ..	.. 24th August	..Wednesday..	1	„
Divali	.. 29th October.	Saturday ..	1	„
Christmas	.. 26th December.	Monday ..	1	„

BENGAL.—Public Holidays.—1932.

Under Section 25 of the Negotiable Instruments Act XXVI of 1881, the Governor in Council is pleased to declare the following days to be public holidays during the year 1932 :—

New Year's Day ..	1st January	Friday ..	1 day.
Id-Ul-Fitr	8th & 9th Feb.	Mon. & Tues.	2 days.
Sri-Panchami ..	11th February.	Thursday ..	1 day.
Doljatra	22nd March	Tuesday ..	1 ,,
Good Friday ..	25th March	Friday ..	1 ,,
Easter Saturday ..	26th March	Saturday ..	1 ,,
Easter Monday ..	28th March	Monday ..	1 ,,
Chaitra Sankranti	13th April	Wednesday ..	1 ,,
Id-Uz-Zuha ..	16th April	Saturday ..	1 ,,
Muharram	17th May	Tuesday ..	1 ,,
Birthday of His Majesty the King-Emperor.	Such day as may be notified hereafter.		1 ,,
Half-Yearly closing of Banks' accounts	1st July	Friday ..	1 ,,
Janmastami ..	24th August	Wednesday ..	1 ,,
Mahalaya	29th Sept.	Thursday ..	1 ,,
Durga and Lakshmi Pujas.	6th, 7th & 8th October Thurs., Friday, Saturday, 13th & 14th Oct. Thurs. & Friday.		5 days.
Kali Puja	28th & 29th October Friday & Saturday.		2 ,,
Christmas Eve ..	24th December.	Saturday ..	1 day.
The 1st Day following Christmas Day ..	26th December.	Monday ..	1 ,,
Last Day of the Year	31st December.	Saturday ..	1 ,,

(*a*) Sundays, New Year's Day, Good Friday (25th March), and Christmas Day (25th December, are public holidays under the Act.

(*b*) As second day of Id-uz-zuda (17th April) Fatih Duwazdaham (17th July), last day of Durga Puja (9th October) and Jagadhatri Puja (6th November) fall in the year 1932 on Sundays, which are holidays under the Act, they are not included in the list of public holidays declared above for the year.

(*c*) The day which may be fixed for the celebaration in India of the birthday of His Majesty the King-Emperor of India shall also be a public holiday and will be notified separately in due course.

Holidays under Charter-Parties.—1932.

The Committee of the Bengal Chamber of Commerce empowered on that behalf by the Resolution passed at a General Meeting of the Chamber held on the 15th December 1888, do hereby declare that the holidays specified below shall be the holidays during the year 1932 recognised by the Chamber, under Charter Parties and Shipping Orders, as holidays according to the custom of the port :—

New Year's Day ..	..1st January	..Friday	.. 1 day.
Id-Ul-Fitr	..8th February	..Monday	.. 1 „
Sri Panchami ..	..11th February.	Thursday	.. 1 „
Good Friday ..	..25th March	..Friday	.. 1 „
Easter Saturday ..	..26th March	..Saturday	.. 1 „
Easter Monday ..	..28th March	..Monday	.. 1 „
Muharram	..17th May	..Tuesday	.. 1 „
Durga Puja ..	6th, 7th & 8th October.	Thurs., Fri. & Satur.	3 days.
Kali Puja	..29th October	..Saturday	.. 1 day.
Christmas Eve ..	..24th December.	Saturday	.. 1 „
The 1st Day following Christmas Day ..	..26th December.	Monday	.. 1 „

The day which may be fixed by the Government of India for the observance of His Majesty the King-Emperor's Birthday will also be a holiday.

N.B.—All Sundays are holidays.

MADRAS.—Public Holidays.—1932.

Under the explanation to Section 25 of the Negotiable Instruments Act, 1881 (Act XXVI of 1881), His Excellency the Governor in Council has declared that, in addition to the public holidays expressly defined as such in the said explanation *viz.*, Sundays, New Year's Day (Friday 1st January), Good Friday (25th March) and Monday the 26th December as, Christmas (25th December) falls on a Sunday the following days shall be holidays in the year 1932 :—

New Year's Day ..	..1st January	..Friday ..	1 day.
Ghogi Pandigai ..	..13th January	..Wednesday..	1 ,,
Pongal	..14th January	..Thursday ..	1 ,,
Ramzan	..9th February	..Tuesday ..	1 ,,
Mahasiwratri ..	..5th March	..Saturday ..	1 ,,
Easter	..26th & 28th March.	Saturday & Monday.	2 days.
Telugu New Year's Day	..7th April	..Thursday ..	1 day.
Tamil New Year's Day	..13th April	..Wednesday..	1 ,,
Muharram (Last Day)	..17th May	..Tuesday ..	1 ,,
King-Emperor's Birthday.	(One Day to be notified in June).		1 ,,
Bank Holiday ..	..1st July	..Friday ..	1 ,,
Avani Avittam ..	..16th August	..Tuesday ..	1 ,,
Sri Jayanti ..	..25th August	..Thursday ..	1 ,,
Mahalaya Amavasai	..29th Sept.	..Thursday ..	1 ,,
Ayuda Puja ..	..8th October	..Saturday ..	1 ,,
Deepavali	..28th October	..Friday ..	1 ,,
Christmas	..27th, 28th, 30th, 31st December.	Tues., Wed., Fri., Sat.,	4 days.

NOTE.—No days are notified as holidays for the following as they fall on Sundays :—

Bakrid .. .. ..17th April.
Barawajat (Meeladinabi) ..17th July.
Vinayaka Chathurthi ..4th September.

CHARTER-PARTY HOLIDAYS.—The holidays set out above subject to any alteration made by Government, have been fixed by the Chamber of Commerce, Madras, as holidays under Charter-Parties for the year 1932.

KARACHI.—Public Holidays.—1932.

The Committee of the Karachi Chamber of Commerce hereby declare that the holidays specified below shall be the holidays for the year 1932, sanctioned by Government under Section 25 of Act XXVI of 1881, entitled the "Negotiable Instruments Act, 1881":—

New Year	..1st January	..Friday	.. 1 day.
Ramzan-Id ..	..9th February	..Tuesday	.. 1 ,,
Maha Shivratri ..	..5th March	..Saturday	.. 1 ,,
Jamshedi Navroz ..	..21st March	..Monday	.. 1 ,,
Holi (2nd day) ..	..23rd March	..Wednesday	.. 1 ,,
Good Friday ..	..25th March	..Friday	.. 1 ,,
Easter	..26th & 28th March.	Saturday & Monday.	2 days.
Chetichand ..	..7th April	..Thursday	.. 1 day.
Muharrum	..17th May	..Tuesday	.. 1 ,,
Birthday of His Majesty the King-Emperor.	(Such day as may be fixed hereafter).		1 ,,
Zarthost-No-Diso ..	..14th June	..Tuesday	.. 1 ,,
Cocoanut Day ..	..15th August	..Monday	.. 1 ,,
Gokul Ashtami ..	..24th August	..Wednesday	.. 1 ,,
Parsi New Year ..	..6th & 7th Sept.	Tues. & Wed.	2 days.
Khordad Sal ..	..12th Sept.	..Monday	.. 1 day.
Divali	..28th & 29th October.	Friday & Satur.	2 days.
Gurunanak's Birthday	..14th November.	Monday	.. 1 day.
Christmas	..24th & 26th December.	Satur. & Monday.	2 days.
New Year's Eve ..	..31st December.	Saturday	.. 1 day.

Holidays under Charter-Parties.—1932.

New Year	..1st January	..Friday	.. 1 day.
Ramzan-Id ..	..9th February	..Tuesday	.. 1 ,,
Holi (2nd day) ..	..23rd March	..Wednesday	.. 1 ,,
Good Friday ..	..25th March	..Friday	.. 1 ,,
Muharrum	..17th May	..Tuesday	.. 1 ,,
Birthday of His Majesty the King-Emperor.	(Such day as may be fixed hereafter).		1 ,,
Cocoanut Day ..	..15th August	..Monday	.. 1 ,,
Gokul Ashtami ..	..24th August	..Wednesday	.. 1 ,,
Divali	..29th October.	..Saturday	.. 1 ,,

CALENDAR FOR 1931.

1931.	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JAN.	..	..	..	..	**1**	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
FEB.	**1**	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	**20**	21
	22	23	24	25	26	27	28
	..	..	..	..	..	..	..
MAR.	**1**	2	3	**4**	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	**21**
	22	23	24	25	26	27	**28**
	29	30	31	..	..	..	..
APRIL	..	..	..	1	2	**3**	**4**
	5	**6**	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	**29**	30	..	..
MAY	..	..	..	..	..	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	**29**	30
	31	..	..	..	..	..	..
JUNE	..	1	2	**3**	4	5	6
	7	8	9	10	11	12	13
	14	**15**	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	..	..	..	..

1931.	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
JULY	..	..	..	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	**28**	29	30	31	..
AUG.	..	..	..	..	..	..	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	**27**	28	29
	30	31	..	..	..	..	..
SEPT.	..	..	1	2	3	4	**5**
	6	**7**	**8**	9	10	11	12
	13	14	**15**	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	..	..	..
OCT.	..	..	..	..	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	**20**	21	22	23	24
	25	26	27	28	29	30	31
NOV.	**1**	2	3	4	5	6	7
	8	**9**	**10**	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	..	..	..	..	..
DEC.	..	..	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	**24**	**25**	**26**
	27	28	29	30	**31**	..	..

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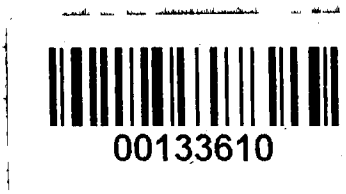
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